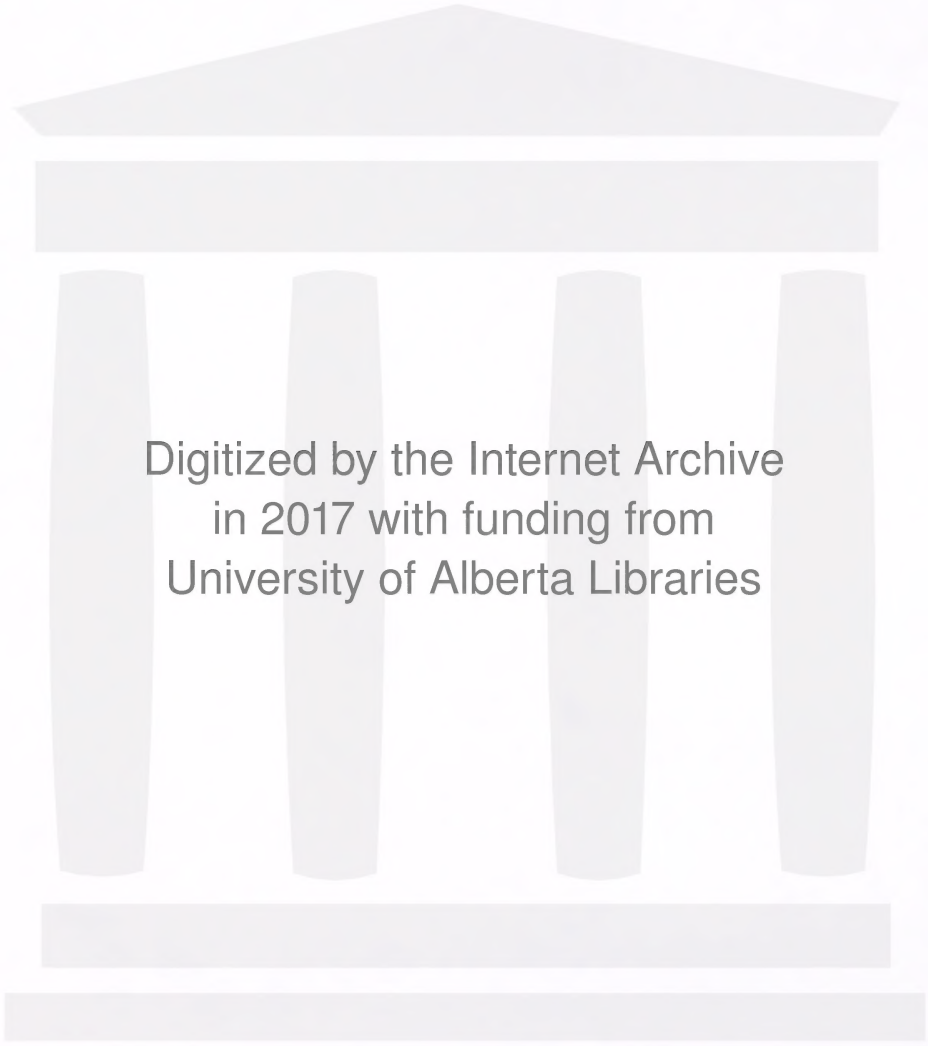
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Seniors and Community Supports

Annual Report 2006-2007

Alberta


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Seniors and Community Supports
Annual Report
2006-2007

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ABBREVIATIONS

AADL Alberta Aids to Daily Living

ABII Alberta Brain Injury Initiative

AISH Assured Income for the Severely Handicapped

ASB Alberta Seniors Benefit

DAA *Dependent Adults Act*

DAL Designated Assisted Living

ODI Office for Disability Issues

OPG Office of the Public Guardian

PDA *Personal Directives Act*

PDD Persons with Developmental Disabilities

PDPDI Program Development for Persons with Disabilities Initiative

PPC Protection for Persons in Care

RAMP Residential Access Modification Program

RASL Rural Affordable Supportive Living

SNA Special Needs Assistance for Seniors

PREFACE

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 20 Ministries.

The annual report of the Government of Alberta released June 21, 2007 contains the Minister of Finance's accountability statement and the consolidated financial statements of the Province. The *Measuring Up* report released June 28, 2007 provides a comparison of the actual performance results to the desired results set out in the government's business plan.

This annual report of the Ministry of Seniors and Community Supports contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This Ministry annual report also includes:

- the financial statements of entities making up the Ministry including the Department of Seniors and Community Supports and the Persons with Developmental Disabilities Community Boards, for which the Minister is responsible,
- other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.

MINISTER'S ACCOUNTABILITY STATEMENT

The Ministry's annual report for the year ended March 31, 2007, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 11, 2007 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.



Greg Melchin, FCA
Minister of Seniors and Community Supports

MESSAGE FROM THE MINISTER

When Premier Stelmach asked me to serve as Minister of Seniors and Community Supports in December 2006, I welcomed the opportunity to begin work on four strategic priorities he identified and to continue some of the work already under way thanks to Minister Yvonne Fritz and Ministry staff.

The Premier asked us to "bring forward an updated plan to expand long-term care and improve standards of care". Our Ministry developed and introduced new continuing care standards, and we are working with facilities to implement them. These standards will help us ensure Albertans have access to quality continuing care services. Over the year, we increased the range of accommodation available to Albertans by providing $42 million to develop 553 new supportive living units across the province. By providing choices for Albertans who do not require higher levels of care, we were able to reduce pressure on the long-term care system.

Another strategic priority is to "improve supports and services to persons with disabilities through better coordination and integration of programs". We made the Assured Income for the Severely Handicapped (AISH) program more flexible and responsive by reducing the income reporting requirements for some clients and improving the appeal process.

This year, our Ministry began exploring employment opportunities for AISH recipients. By looking for ways to partner with stakeholders, we hope to give AISH clients who are willing and able a chance to pursue employment while still being supported by the program. We also looked for ways to improve client service: for example, we implemented a combined intake pilot project for the AISH and the Persons with Developmental Disabilities (PDD) programs.

In July, provincial legislation enhanced the role of PDD community boards and eliminated the provincial board. Significant progress has been made over the year to increase collaboration between the boards and the department, define roles and responsibilities, and work with stakeholders to improve outcomes for persons with developmental disabilities.

The Premier also asked our Ministry to "develop and introduce measures to benchmark improvements in quality of life for all Albertans". We are working with a number of ministries to ensure that new benchmarks allow Albertans to understand the government's progress in improving the social, economic, and environmental factors that contribute to our high quality of life.

The final strategic priority is to establish a Demographic Planning Commission to "provide analysis and proposals to prepare for the needs of an aging population and ensure facilities and supports are available to seniors". This will contribute to our ability to develop strategies that meet needs and encourage future seniors to plan for self-reliance and independence.

The Premier's mandates set our priorities for part of the 2006-07 year, and will continue to guide our work in 2007-08.

My personal thanks to all staff who contributed to the success of the Ministry in 2006-07, both under the term of Minister Fritz and my own. With our priorities firmly in place, I look forward to working in partnership with our stakeholders in the seniors and disability communities.



Greg Melchin, FCA
Minister of Seniors and Community Supports

MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The Ministry of Seniors and Community Supports consists of the Department of Seniors and Community Supports, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities, and the Persons with Developmental Disabilities (PDD) Community Boards.

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Seniors and Community Supports. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,
- provide information to manage and report on performance,
- safeguard the assets and properties of the province under Ministry administration,
- provide Executive Council, Treasury Board, the Minister of Finance and the Minister of Seniors and Community Supports any information needed to fulfill their responsibilities, and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

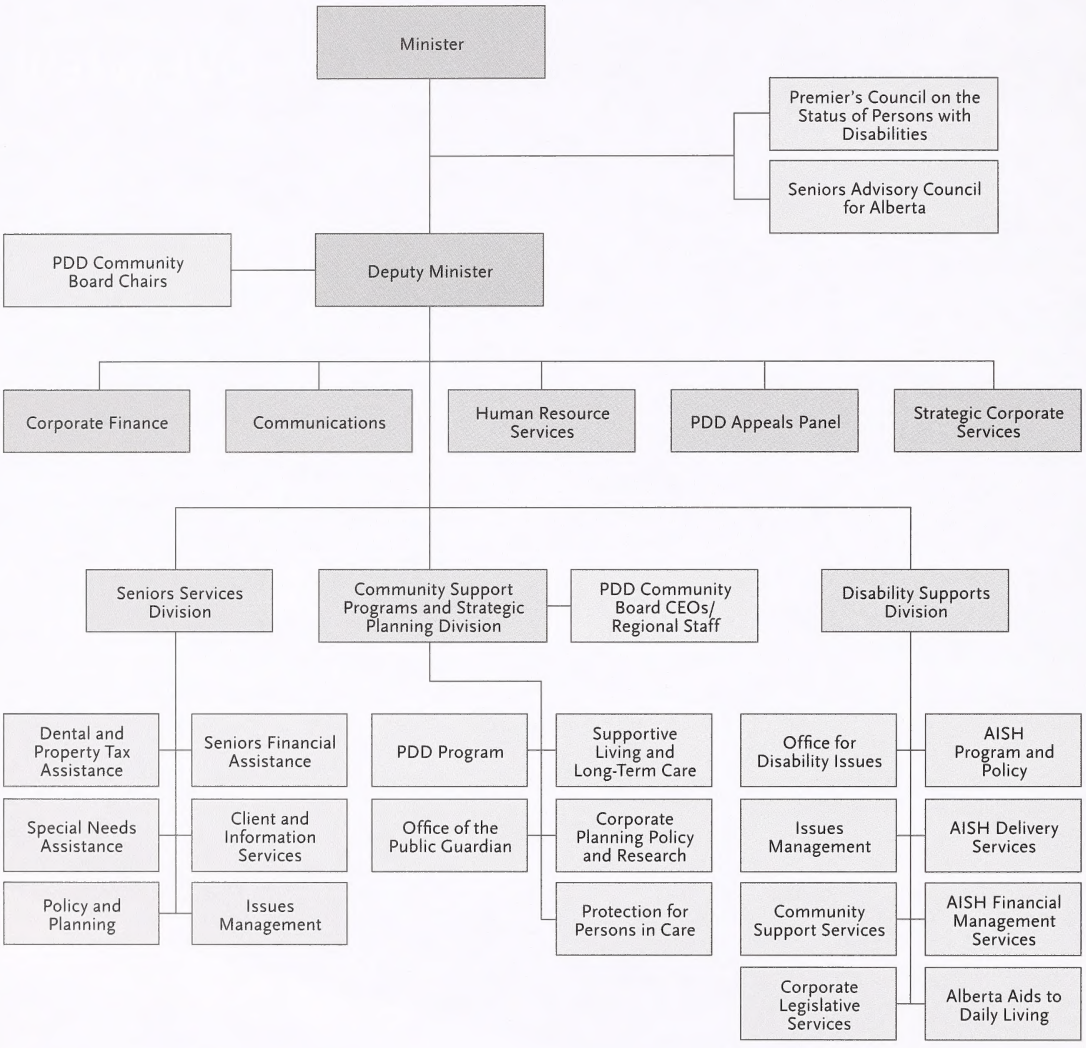
In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.



Tim Wiles, CA
Deputy Minister, Seniors and Community Supports

OVERVIEW

ORGANIZATIONAL CHART



OPERATIONAL OVERVIEW

The Ministry consists of the Department of Seniors and Community Supports, the Seniors Advisory Council for Alberta, the Premier's Council on the Status of Persons with Disabilities, and the Persons with Developmental Disabilities Community Boards.

The Department includes three divisions: Seniors Services, Disability Supports, and Community Support Programs and Strategic Planning. Corporate functions support department-wide operations. The Ministry underwent internal reorganization during the year and the organizational chart and operational overview reflect the structure of the Ministry as at March 31, 2007.

SENIORS SERVICES DIVISION

The Seniors Services Division is responsible for:

- Delivering the Alberta Seniors Benefit program, which provided monthly cash benefits to over 140,000 seniors across the province.
- Administering the Special Needs Assistance for Seniors program, which provides lump-sum cash payments to eligible lower-income seniors who demonstrate they are experiencing financial difficulties meeting one-time expenses.
- Delivering the Dental and Optical programs, which provided dental coverage for approximately 81,000 seniors and assisted approximately 36,000 seniors with the cost of eye glasses.
- Coordinating the Education Property Tax Assistance program that provides an annual rebate per household to senior homeowners in Alberta to cover the year-to-year increases in the education portion of their property tax.
- Providing information services for seniors, including operating the Seniors Information Line and Seniors Information Services Offices, and publishing the annual *Seniors Programs and Services Information Guide.*
- Undertaking research, policy development and planning activities on issues of relevance to seniors and the aging population.
- Providing administrative support to the Seniors Advisory Council for Alberta.

DISABILITY SUPPORTS DIVISION

The Disability Supports Division is responsible for:

- Delivering the Assured Income for the Severely Handicapped (AISH) program, which provides financial, health and personal benefits to adult Albertans with a permanent disability that severely impairs their ability to provide for their own livelihood. Over 36,000 individuals throughout Alberta received financial and health benefits through AISH, and approximately 8,500 of these individuals also received personal benefits.
- Delivering the Alberta Aids to Daily Living program, which helped almost 80,000 Albertans with a long-term disability, chronic illness or terminal illness by providing equipment and supplies for their medically assessed needs. These supports help recipients maintain their independence at home, in lodges, group homes or continuing care residences.
- Working to remove barriers and improve coordination of government programs and services for persons with disabilities through the Office for Disability Issues (ODI). The ODI also provides support to the Premier's Council on the Status of Persons with Disabilities.

- Improving access to community supports for adults with acquired brain injury through the Alberta Brain Injury Initiative.
- Providing funding to community agencies to support adults with disabilities who are ineligible for existing government programs, such as individuals with sensory impairments, fetal alcohol spectrum disorder, and Asperger syndrome, through the Program Development for Persons with Disabilities Initiative.
- Delivering the Residential Access Modification program, which provides funding to eligible individuals using wheelchairs to modify their residence for access to, or movement within, the home.

COMMUNITY SUPPORT PROGRAMS AND STRATEGIC PLANNING DIVISION

The Community Support Programs and Strategic Planning Division is responsible for:

- Providing direct guardianship services for 1,870 dependent adults through the Office of the Public Guardian (OPG) for dependent adults who are unable to make their own personal, non-financial decisions. The OPG also acts as decision-maker of last resort for formal mental health patients under the *Mental Health Act* and provides education and support for private guardians. As well, the OPG encourages Albertans to plan for a time when they may be unable to make their own personal decisions by writing a legal document called a personal directive.
- Developing, monitoring and enforcing compliance with accommodation standards for long-term care and supportive living facilities; licensing supportive living facilities; and administering the department's responsibilities for accommodation services.
- Administering the Seniors Lodge, Seniors Self-Contained and Unique Homes programs and the grant programs that support them, and administering the supportive living capital grant programs.
- Administering the *Protection for Persons in Care Act*, which requires that abuse involving adults receiving government-funded care services be reported and investigated.
- Developing strategic and financial policy, monitoring the quality of services, and conducting research to support continuous improvement for the Persons with Developmental Disabilities (PDD) program. Through the PDD program, approximately 9,100 individuals with developmental disabilities received supports to participate in community life.
- Leading and coordinating the Ministry's corporate planning, policy and research activities.

CORPORATE FINANCE

Corporate Finance supports the Ministry's financial planning, budgeting, payments and financial accountability activities. Specific areas of activity include budgeting and forecasting, reviewing and monitoring financial transactions, managing financial systems, revenue administration, financial reporting, and producing the annual financial statements.

STRATEGIC CORPORATE SERVICES

Strategic Corporate Services is responsible for supporting the Ministry's information technology, administrative services, and business continuity and disaster recovery planning. As well, Strategic Corporate Services coordinates the Ministry's information and records management and administration of Freedom of Information and Protection of Privacy processes.

HUMAN RESOURCE SERVICES

Human Resource Services plans, develops and delivers the Ministry's human resource programs, policies and practices. These include activities related to the Alberta Public Service Human Resource Plan for Seniors and Community Supports and associated initiatives, such as workplace health, employee recognition, performance management, leadership development, employee learning and development, succession planning, staffing, classification, employee relations, and managing the delivery of pay and benefits.

COMMUNICATIONS

Communications provides advice and support to the Minister and the Ministry on providing clear and timely information to the public about the key initiatives, programs and services of Seniors and Community Supports. Communications also provides consulting services in issues management, strategic planning, media relations, writing, publishing, and website content.

Boards and Agencies

PERSONS WITH DEVELOPMENTAL DISABILITIES COMMUNITY BOARDS

The Persons with Developmental Disabilities Community Boards are agents of the Crown as established by the *Persons with Developmental Disabilities Community Governance Act*. Each of the six community boards is responsible for the delivery of supports to adults with developmental disabilities. These services assist persons with developmental disabilities to live, work and participate in their communities.

SENIORS ADVISORY COUNCIL FOR ALBERTA

The goal of the Seniors Advisory Council for Alberta is to ensure the Government of Alberta is well informed on issues impacting seniors. The council consults with seniors and seniors' organizations across the province, identifies and comments on issues of importance to seniors, develops recommendations, and provides advice to the Minister regarding the needs of seniors.

PREMIER'S COUNCIL ON THE STATUS OF PERSONS WITH DISABILITIES

The Premier's Council on the Status of Persons with Disabilities champions improvements in the lives of Albertans with disabilities by listening to the concerns of the disability community and communicating those concerns to government. The council does this by focusing on policy development, advocacy and evaluation of policies and programs that affect Albertans with disabilities.

SUMMARY OF KEY ACTIVITIES IN THE PAST YEAR

The following summarizes some of the Ministry's key activities and accomplishments during 2006-07. This summary highlights improvements in operating efficiency; program initiatives; and consultation, legislation and policy.

OPERATIONAL EFFICIENCY

IMPROVED COORDINATION OF PROGRAMS

The Ministry improved the efficiency of programs for persons with disabilities. The Assured Income for the Severely Handicapped (AISH) and Persons with Developmental Disabilities (PDD) programs developed an intake coordination pilot project to streamline the intake processes for mutual clients, making the process easier for clients and their families.

The Ministry simplified the transition from the AISH program to the Alberta Seniors Benefit program when individuals receiving assistance turn 65 years of age. The Ministry also helped launch an innovative federal-provincial pilot program to coordinate AISH benefits with Canada Pension Plan disability benefits. Information is now shared between the two programs to ease the application process for mutual clients.

The Ministry collaborated with several disability stakeholder agencies to enhance disability awareness training for AISH staff, with workshops provided in six locations across the province. The Ministry also developed a disability awareness e-learning module and website to provide staff with additional resources.

The Ministry partnered with other government departments to improve services for persons with disabilities. The Ministry worked with Employment, Immigration and Industry and Children's Services to identify a common software system that will improve the ability to coordinate benefit provision and share information across ministries.

The Residential Access Modification program (RAMP) was moved to the Alberta Aids to Daily Living (AADL) program to encourage better alignment between the programs to ease access for clients with similar needs. Accessing RAMP will allow AADL wheelchair users further assistance to minimize accessibility barriers in the home.

PDD RESTRUCTURING AND INTEGRATION INTO THE MINISTRY

To enhance program effectiveness, efficiency and accountability, an amended *Persons with Developmental Disabilities Community Governance Act* was proclaimed on July 1, 2006. The PDD Provincial Board was dissolved and its planning and oversight functions were transferred to the Ministry. The six PDD community boards became agents of the Crown. The integration was undertaken without disruption of supports to individuals being served by the PDD program. With programs supporting Albertans with disabilities being under one Ministry, the integration of PDD marked an important first step in enhancing the coordination of disability programs.

PROGRAM INITIATIVES

IMPROVEMENTS TO THE AISH PROGRAM

The Ministry continued to implement changes to improve the AISH program in 2006-07. Effective April 1, 2006, the AISH living allowance increased to a maximum of $1,000 per month, a $50 increase. Modified AISH benefits are provided to clients who are residents of nursing homes, auxiliary or active treatment hospitals, approved designated assisted living facilities or other approved facilities to cover personal expenses. In 2006-07, the maximum modified living allowance was raised $90 to a maximum of $265 per month.

SUPPORTIVE LIVING IN ALBERTA

Under the Rural Affordable Supportive Living program, approximately $42 million (including $15 million in Federal Housing Trust Fund dollars) was distributed to support the development of affordable supportive living accommodation. This funding resulted in the approval of 553 new supportive living units throughout rural Alberta.

In addition, the Ministry provided almost $800,000 in supportive living project grants. Through these grants, the Ministry supported housing registries in Edmonton and Calgary to provide Albertans with information about, and access to, supportive living in their communities. The Ministry also provided funding for Kerby Rotary House Seniors' Shelter and provided small grants to support conventions and forums related to supportive living across the province to help stimulate the industry.

IMPROVED ACCESS TO DENTAL CARE FOR SENIORS

The Ministry partnered with the Alberta Dental Association and College to purchase two mobile dental clinics. These clinics will support the provision of dental care for seniors living in rural areas, who may be otherwise unable to receive these services. It is anticipated that up to 12,000 Albertans will receive dental services through these clinics each year.

WORLD ELDER ABUSE AWARENESS DAY

The Ministry supported the inauguration of World Elder Abuse Awareness Day on June 15, 2006, by working with the Federal/Provincial/Territorial Ministers Responsible for Seniors Forum to develop awareness raising materials on elder abuse. The Ministry also collaborated with the Alberta Elder Abuse Awareness Network (AEAAN) and the Canadian Network for the Prevention of Elder Abuse to develop posters and bookmarks for distribution to stakeholder groups and community organizations. In addition, the Ministry worked with the AEAAN to distribute a public service announcement on elder abuse, which was provided to Alberta television stations.

CANADIAN AGE-FRIENDLY RURAL/REMOTE COMMUNITIES

In spring 2007, Alberta participated in the collaborative Age-Friendly Rural/Remote Community Initiative. This research project, undertaken through the Federal/Provincial/Territorial Ministers Responsible for Seniors Forum, focused on identifying concrete indicators of age-friendly communities. The results of the project will be used to develop a practical guide that will contain best practice information on developing and supporting age-friendly environments in rural and remote areas. High Prairie was selected to participate in the study based on a number of demographic, social and economic considerations.

CONSULTATION, LEGISLATION AND POLICY

SUPPORTIVE LIVING AND LONG-TERM CARE ACCOMMODATION STANDARDS

Legislative authority to license, set standards, and monitor and enforce compliance in supportive living facilities was acquired by the Ministry. The *Designation and Transfer of Responsibility Regulation* was amended in November 2006 to provide the Minister of Seniors and Community Supports with authority under the *Social Care Facilities Licensing Act.*

Supportive Living and Long-Term Care Accommodation Standards, which apply to all long-term care and supportive living facilities, were first introduced in May 2006. Over the past year, the Ministry has worked to implement these standards and has allowed service providers time to make changes and to deliver training on the standards. As a result of working with stakeholders, accommodation standards have been updated to better reflect the needs and concerns of residents.

AMENDMENTS TO THE *DEPENDENT ADULTS ACT* AND *PERSONAL DIRECTIVES ACT*

In 2006-07, the Ministry completed a comprehensive review of the *Dependent Adults Act* and the *Personal Directives Act.* The review included an extensive consultation process with over 4,000 Albertans, including dependent adults, guardians and trustees, physicians, lawyers, long-term care providers, advocacy groups, ethics organizations, financial institutions, police officers and many others. Formal input was provided through surveys, focus groups, written submissions and meetings.

Through this consultation, the Ministry developed models to give Albertans a wider range of choices regarding decision-making support. The focus of these new models is on the individual retaining as much decision-making power as possible and, where possible, having a voice in the process. These models recognize the important role family plays in most care situations and create provisions for government to step in where no family member is available. The final recommendations and review report are publicly available on the Ministry's website at www.seniors.gov.ab.ca.

Government is considering changes that will allow it to investigate and take appropriate action on complaints or concerns about private guardians of dependent adults. These changes will also allow for investigation and action on complaints about agents under the *Personal Directives Act* where there is harm suspected to an incapable person.

NEW *ASSURED INCOME FOR THE SEVERELY HANDICAPPED ACT*

The new *Assured Income for the Severely Handicapped Act* received royal assent in 2006. The new act will enable the AISH program to be more responsive to client needs. Improvements to the income reporting process will make reporting easier for many AISH clients, who can now report their income annually, rather than monthly. The new act will also ensure that when overpayments occur, clients will have the opportunity to appeal before a debt is assessed and collection action is taken. This new process will allow government to consider special circumstances and, where appropriate, excuse the client from repaying the amount they were overpaid. The new *AISH Act* and regulations will come into force on May 1, 2007.

REVIEW OF THE *PROTECTION FOR PERSONS IN CARE ACT*

During the review of the *Protection for Persons in Care Act*, a wide variety of stakeholders were consulted across the province, including the Council of Continuing Care Leaders, the Alberta Long Term Care Association, and the College of Physicians and Surgeons of Alberta, to ensure legislation reflects the perspective of care professionals. The MLA responsible, Dr. Neil Brown, also consulted with the Information and Privacy Commissioner and the Minister of Health and Wellness regarding recommended changes to the legislation.

RESULTS ANALYSIS

AUDITOR GENERAL
Alberta

REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO PERFORMANCE INFORMATION

To the Members of the Legislative Assembly

Management is responsible for the integrity and objectivity of the performance results included in the *Ministry of Seniors and Community Supports' 2006-2007 Annual Report*. My responsibility is to carry out the following specified auditing procedures on performance measures in the annual report. I verified:

Completeness

1. Performance measures and targets matched those included in Budget 2006. Actual results are presented for all performance measures (see exception below).

Reliability

2. Information in reports from external organizations, such as Statistics Canada, matched information that the Ministry used to calculate the actual results.

3. Information in reports that originated in the Ministry matched information that the Ministry used to calculate the actual results. In addition, I tested the processes the Ministry used to compile the results.

Comparability and Understandability

4. Actual results are presented clearly and consistently with the stated methodology and are presented on the same basis as targets and prior years' information.

I found an exception for the measure *Number of working days between completed applications and decision for AISH application*. There was no data reported for this measure; therefore, I was not able to complete procedures one to four above. Management explains in the Results Analysis under Goal 2 why data was not reported.

As my examination was limited to these procedures, I do not express an opinion on whether the set of performance measures is relevant and sufficient to assess the performance of the Ministry in achieving its goals.


FCA
Auditor General

Edmonton, Alberta
July 30, 2007

FINANCIAL PERFORMANCE OVERVIEW

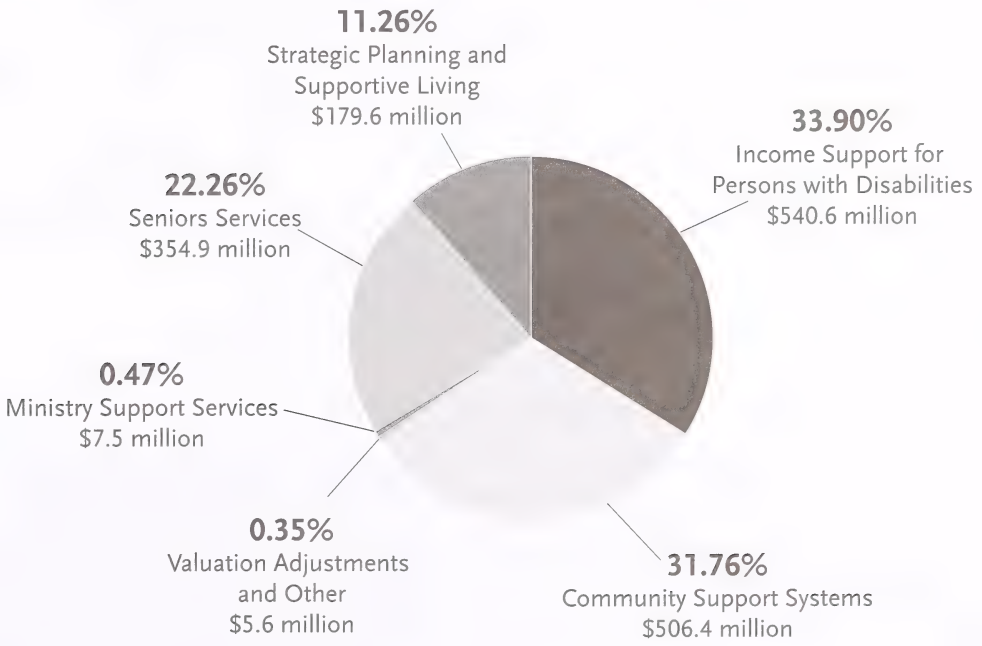
In 2006-07, the Ministry of Seniors and Community Supports spent $1.595 billion against an authorized budget of $1.635 billion.

Direct grants to individuals and organizations make up approximately $1.163 billion or 73 per cent of total expenditures. These grant payments include:

- $515.1 million for income support and health benefits under the Assured Income for the Severely Handicapped program.
- $341.3 million to provide financial assistance and support to eligible seniors through programs like Alberta Seniors Benefit, Special Needs Assistance, Dental and Optical Assistance for Seniors, Education Property Tax Assistance, and seniors' project grants.
- $141.6 million for grants paid by the Persons with Developmental Disabilities Boards.
- $85.1 million for Alberta Aids to Daily Living grants and the Residential Access Modification program.
- $43.5 million to provide funds to organizations to construct affordable supportive living units in rural and urban centers.
- $35.9 million to provide grants to seniors' housing operators, including seniors' lodges and seniors' self-contained units.

The following chart provides a comparative breakdown of the $1.595 billion in total Ministry expenditures by program. The totals for each program include the grant expenditures that are described above.

SUMMARY OF MINISTRY EXPENSE - $1.595 BILLION



The following information provides an overview of program changes and an explanation of significant expenditure variances. Further information on goals, strategies and performance measure results is included in the section entitled "Results Discussion and Analysis." The table below outlines the actual expenditures incurred, in comparison to the resources budgeted, to achieve the goals of each core business.

MINISTRY EXPENSE BY CORE BUSINESS

MILLIONS					
	2006-07				2005-06
	Estimates from Business Plan	Adjustments (supplementary estimates)	Authorized Budget	Actual	Actual
Core Business 1: Provide targeted financial and health-related benefits	$1,030.5	-	$1,030.5	$984.6	$914.3
Goals: 1. Seniors in need have access to financial benefits that will enable a secure and dignified way of living 2. Albertans with a severe and permanent disability have access to financial benefits that assist them to live as independently as possible 3. The Ministry's health-related supports and services enhance independence and well-being					
Core Business 2: Provide and coordinate a range of supports for living in the community	$596.1	-	$596.1	$601.9	$638.1
Goals: 4. Lower-income Albertans have access to a range of housing options 5. Housing programs are effectively managed and focused on those most in need 6. Seniors and persons with disabilities have access to supports that enable them to participate in community life 7. The safety and security of seniors and persons with disabilities are enhanced					

Highlights of changes in the Ministry's spending are as follows:

CORE BUSINESS 1

Provide targeted financial and health-related benefits

Core Business 1 includes program funding for grant payments under the Alberta Seniors Benefit (ASB), Special Needs Assistance, Education Property Tax Assistance, Dental and Optical Assistance for Seniors programs, as well as funding for Client and Information Services, and other services that support delivery of seniors' programs. In addition, Core Business 1 consists of the Alberta Aids to Daily Living (AADL) and Assured Income for the Severely Handicapped (AISH) programs. Expenditures for AISH income supports and health benefits, and the ASB make up $770.4 million or 78 per cent of expenditures under Core Business 1.

Expenditures for Core Business 1 increased by 7.7 per cent (from $914.3 million to $984.6 million) over the prior year due primarily to a $50 increase in monthly benefits for AISH program recipients; caseload growth in AISH and AADL; and increased accommodation benefits provided to low-income seniors in long-term care and designated assisted living.

The average AISH monthly caseload has increased by approximately nine per cent over the past year from 33,262 clients in 2005-06 to 36,146 clients in 2006-07. Caseload growth for AADL has also totaled approximately nine per cent over the past five years.

CORE BUSINESS 2

Provide and coordinate a range of supports for living in the community

Core Business 2 includes financial assistance provided to the Persons with Developmental Disabilities (PDD) Boards, seniors' housing programs, supportive living and long-term care accommodations, public guardian services, the Rural Affordable Supportive Living (RASL) program, Protection for Persons in Care, and the Alberta Brain Injury Initiative. Grants to the PDD community boards make up $497.2 million or 83 per cent of expenditures under Core Business 2.

Expenditures for Core Business 2 decreased by 5.7 per cent (from $638.1 million to $601.9 million) over the prior year primarily due to a decrease in capital grant funding for the RASL program and the completion of $14.9 million in one-time funding for seniors' lodge renovations and repairs. The RASL program provides capital grants to rural communities to support development of supportive living units for low- and moderate-income persons in Alberta. While over $27 million was spent on the RASL program in 2006-07, this still represented a decrease from the level of funding provided when the program was initiated in 2005-06.

MINISTRY EXPENSE BY FUNCTION

IN MILLIONS

	2006-07		2005-06
FUNCTION	Authorized Budget	Actual	Actual
Health	88.8	89.1	85.4
Social Services	1,517.7	1,457.0	1,374.2
Housing	28.3	48.5	100.8
	1,634.8	1,594.6	1,560.4

Core Business 1:
Provide targeted financial and health-related benefits

GOAL 1:

Seniors in need have access to financial benefits that will enable a secure and dignified way of living

Income is one of the major determinants of health and well-being. Income assistance programs help seniors by enabling them to make their own financial decisions, secure their basic living needs, maintain their independence, and continue as participating and contributing members of the community.

The Alberta Seniors Benefit (ASB) is an income-based program that provides monthly cash payments to eligible lower-income seniors to improve their financial situation. The Special Needs Assistance for Seniors (SNA) program provides a lump-sum cash payment to eligible lower-income seniors for a one-time or extraordinary personal expenditure.

In 2006-07, approximately 142,000 of Alberta's 359,000 seniors received monthly cash benefits from the ASB program, averaging approximately $175 per household. Approximately 24,000 seniors (or approximately 19,000 households) also received support from the SNA program, for a total annual expenditure of approximately $19 million. In 2006-07, the average grant provided through SNA was $1,000.

The Education Property Tax Assistance for Seniors program provides an annual rebate to assist senior homeowners facing an increase in the education tax portion of their property taxes. Approximately 56,000 senior households received rebates for the 2006 property tax year.

To ensure seniors have access to consistent and accurate information on programs and services available to them, the Ministry produces the *Seniors Programs and Services Information Guide*. In 2006-07, over 50,000 copies of the guide were distributed to Albertans by mail, through Seniors' Information Services Offices and through seniors' organizations throughout Alberta. The Ministry also provides access to information through the provincial toll-free Seniors Information Line, and the Ministry website at www.seniors.gov.ab.ca.

STRATEGY 1.1

Provide a simplified, single point of entry for accessing income-based seniors benefits.

Individuals turning 65 are often faced with numerous applications and documentation requirements from various federal and provincial departments. In many cases, the documentation required for these programs is similar.

Currently, Canada Revenue Agency (CRA) requires a signed application for each program for release of income information. Work is underway with the CRA to allow for transition without an application. The Ministry has also developed a single point of entry to the province's key programs for seniors. This allows seniors to apply once to any of the senior programs and be automatically enrolled for all programs without the need for further applications.

To minimize duplication and simplify the application process, the Ministry has worked to create a seamless process for clients turning 65 who transition from the AISH program to the ASB program. A new process has been implemented to allow AISH clients to complete an abbreviated application to transition to ASB. This allows clients to receive income support and health-related benefits with minimal administration.

STRATEGY 1.2

Forecast, plan and model seniors' policies and programs to identify potential improvements to income-based seniors' benefits that are responsive to changing needs.

The Ministry consulted with partners in the academic community to begin exploring the appropriate factors and methods to most accurately model and predict the needs of future seniors. This information will support the Ministry in assessing how to best serve this population. A preliminary project plan has been developed to support this initiative.

STRATEGY 1.3

Develop consistent, accurate and client-focused information on programs and services for seniors.

In 2006-07, the Ministry launched a pilot program in northeast Alberta to provide seniors with the opportunity to access information on income-based seniors' programs in their community of choice. Partnerships were established with local organizations and service providers to deliver information to seniors.

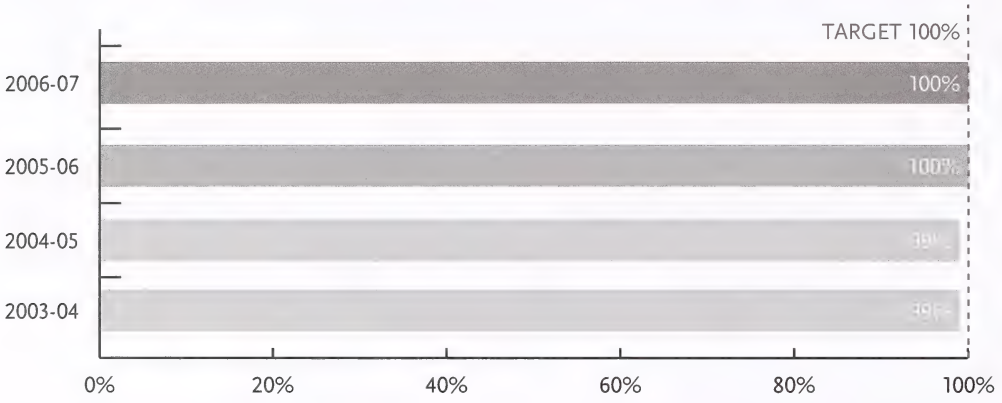
Accommodation standards and accompanying checklists for supportive living and long-term care were posted on the Seniors and Community Supports website and on the www.ContinuingCare.gov.ab.ca website. A Supportive Living Framework that describes supportive living in Alberta, clarifies roles and responsibilities and promotes usage of common terminology was also distributed to key stakeholders and posted on these websites.

GOAL 1: PERFORMANCE MEASURES

Measure 1.a: Percentage of seniors provided with the opportunity to apply for the Alberta Seniors Benefit.

It is important that seniors have the opportunity to apply for benefits for which they are eligible. Although some eligible seniors may choose not to apply for ASB (the program is voluntary), if it can be demonstrated that seniors have been made aware of the program, have received an application package and have made a decision whether to submit an application, the Ministry has succeeded in communicating with seniors about the program. The Ministry provides a contact and feedback mechanism to ensure all eligible seniors are given the opportunity to apply for ASB[1].

PERCENTAGE OF SENIORS PROVIDED WITH THE OPPORTUNITY TO APPLY FOR THE ALBERTA SENIORS BENEFIT



Source: Operational data, Alberta Seniors Benefit, Seniors Services Division

Results and Analysis

In 2006-07, the Ministry reached its target of 100 per cent of seniors having the opportunity to apply for the ASB. As a result of consistently high performance in this measure, which has been at, or near, 100 per cent for the past several years, the Ministry considers its target met.

This measure has been replaced in the 2007-10 Ministry Business plan with the following measure that compares the income of seniors in Alberta with seniors across Canada.

1 All Albertans receive an ASB program application package three months before their 65th birthday or when they move to Alberta and apply for health insurance. In addition, the Ministry mails an information sheet and business reply mail card to all seniors who have not applied for benefits, asking them if they intend to apply. They are also given the option of receiving a new application form. The information obtained during this follow-up is used to measure seniors' "opportunity to apply."

New Measure: Difference between Alberta seniors' average total income and the national average for seniors' average total income[2].

Income is one of the major determinants of health and well being. This measure provides a general sense of the financial well-being of Alberta seniors compared to that of Canadian seniors on average.



Source: Statistics Canada – Small Area and Administrative Data Division, Seniors Data, Table 5, Sources of Income of Senior Individuals by Age Group

Results and Analysis

In 2004, the average total income of Alberta seniors exceeded the average total income of Canadian seniors by 11.1 per cent, meeting the Ministry's target of exceeding the national average. Since 2001 Alberta's seniors have had higher average total incomes than Canadian seniors as a whole. In 2004, the average total income of Alberta seniors was $31,945, compared to $28,765 for Canadian seniors.

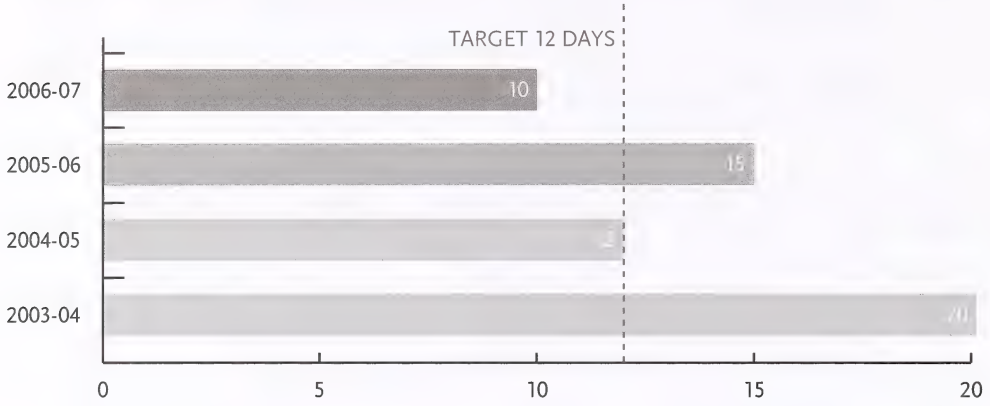
2 This measure was not included in the 2006-09 Ministry business plan, but did appear in the 2006-09 Government of Alberta business plan and the Ministry adopted the target of exceeding the national average for its 2006-07 annual report.

This measure is calculated using taxfiler data from Statistics Canada. The total aggregate income of Alberta seniors is divided by the number of seniors (65 or older) receiving income to attain the average total income of Alberta seniors. The same calculation is performed on data for Canadian seniors to attain the average total income for this population. The percentage difference between the average total income of Alberta seniors and Canadian seniors is then calculated. Income information has not been adjusted for inflation.

Measure 1.b: Assessment time in working days for Special Needs Assistance for Seniors program applications[3].

This measure calculates the number of working days the Ministry takes to assess applications to the Special Needs Assistance for Seniors (SNA) program. Seniors who apply to the program need help meeting extraordinary expenses; therefore, the Ministry's timely assessment of requests for assistance is an important part of an applicant's ability to live in a secure and dignified way.

ASSESSMENT TIME IN WORKING DAYS FOR SPECIAL NEEDS ASSISTANCE FOR SENIORS PROGRAM APPLICATIONS



Source: Alberta Seniors and Community Supports, Seniors Services Division, Special Needs Assistance for Seniors Information System

Results and Analysis

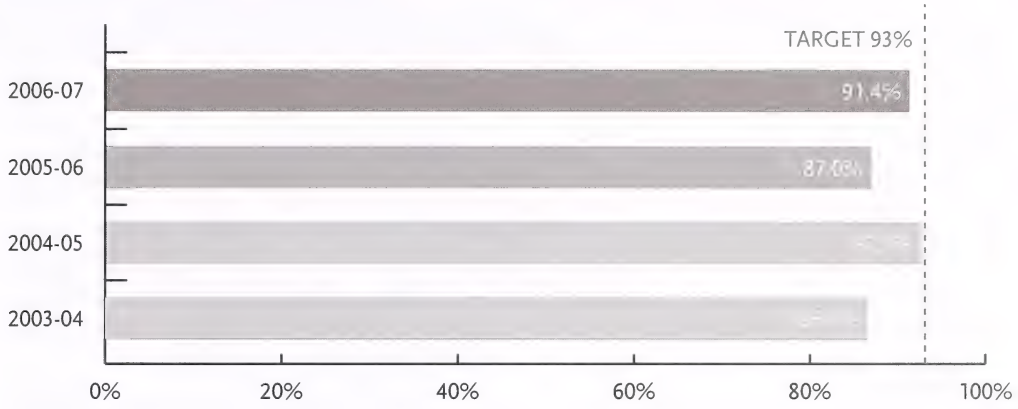
The Ministry achieved an average of 10 working days to assess an application to the SNA program, exceeding the 2006-07 target of 12 working days by two days. In December 2005, the program ceased using paper records and introduced document imaging, which involves scanning all paper SNA applications to allow fully electronic processing. This technology has resulted in increased efficiencies, as the amount of time required to process applications has decreased. Continual review and adjustment of assessment processes and procedures to deliver service to seniors has improved overall performance for this measure.

3 Results were calculated using data from the Special Needs Assistance Information System. The results identify the number of working days from the received date to the decision date. Working days are normal business days and do not include weekends and holidays.

Measure 1.c: Satisfaction with information services provided by the Seniors Information Line[4].

This measure assesses clients' satisfaction with information services provided to seniors by the Ministry through the Seniors Information Line. This information is intended to help seniors become well informed about programs and services for which they may be eligible and that contribute to their independence and well-being.

SATISFACTION WITH INFORMATION SERVICES PROVIDED BY TELEPHONE ACCESS



Source: Alberta Seniors and Community Supports, Seniors Services Division

Results and Analysis

Survey results for this measure indicate that 91.4 per cent of respondents were satisfied with information services provided by the Seniors Information Line. The 4.4 percentage point increase in satisfaction is likely the result of operational improvements implemented during the year. Calls to the Seniors Information Line traditionally increase in July during the start of the new benefit year when Alberta Seniors Benefit eligibility letters are issued to clients. The Ministry improved its management of seasonal call volumes by staggering the distribution dates of the letters, which served to minimize spikes in call volumes. Service was also improved by adding additional part-time Information Officers at peak times. The number of calls decreased 21.4 per cent from almost 250,000 during 2005-06 to just under 196,000. Call volumes spiked in 2005-06 due to the introduction of three new benefit programs including optical, dental, and property tax assistance. As awareness of these programs has increased, call volumes have stabilized.

4 In previous years, the Ministry reported on satisfaction with the *Seniors Programs and Services Information Guide* and Seniors Information Services Offices. Starting in 2005-06, this performance measure was simplified to include only telephone access through the Seniors Information Line, as this is the primary method of contact with the Ministry for seniors. The methodology for determining satisfaction with telephone access remains the same as in previous years.

Satisfaction data for telephone access was collected through telephone questionnaires of randomly selected clients who had contacted the Ministry on the previous day. The surveys were conducted during two-week periods, twice during the year. The top two survey categories of a six-point scale, very satisfied and satisfied, were combined for an overall rating of satisfaction.

GOAL 2:

Albertans with a severe and permanent disability have access to financial benefits that assist them to live as independently as possible

The Assured Income for the Severely Handicapped (AISH) program assists Albertans who have a permanent disability that severely impairs their ability to earn a livelihood. The program provides a monthly living allowance to a maximum of $1,000 to help clients meet their basic needs and to become as independent as possible. In addition, clients with $3,000 or less in assets are also eligible for personal benefits to help with extra monthly or one-time needs, such as assisting with the cost of maintaining a service animal, special diets, child care, children's school expenses or emergency travel.

In 2006-07, the Ministry provided financial assistance to more than 36,000 clients and personal benefits to approximately 8,500 clients.

STRATEGY 2.1

Continue to implement and evaluate the changes to the AISH program resulting from the 2004 AISH Review, and identify further program improvements to respond to client needs.

The Ministry continued to implement improvements to the AISH program resulting from the 2004 AISH Review, including a $50 increase in the living allowance to a maximum of $1,000 per month.

In 2006-07, the personal allowance portion of the Modified AISH benefit increased to a maximum of $265. Modified AISH is provided to assist AISH clients living in a long-term care facility or an approved designated assisted living facility to cover personal expenses.

The Ministry worked in partnership with stakeholder organizations to enhance disability awareness training for AISH staff through workshops provided in six locations across the province. The Ministry also developed a disability awareness e-learning module and website to provide staff with additional training resources.

The new *AISH Act* received royal assent in 2006. The new act and regulations will enable improvements to the income reporting process by allowing clients who have stable levels of income to report their income on an annual basis, rather than monthly. The new act will also ensure that when overpayments occur, clients will have the opportunity to appeal before a debt is assessed and collection action is taken. This new process will allow government to consider special circumstances and, where appropriate, excuse the individual from repaying the amount they were overpaid. The *AISH Act* and regulations will come into force on May 1, 2007.

STRATEGY 2.2

Continue analysis of current business applications and plan future information system solutions to facilitate effective planning and responsiveness to changing client needs.

The Ministry identified a new information system to enable programs to better respond to the complex needs of its clients. The Ministry has entered into a cross-ministry partnership to adopt a common case management computer system, allowing information regarding clients of multiple programs to be shared between ministries.

The AISH program also developed an improved online policy manual. This manual is easier to navigate and is in plain language, making it easier for the public to access information about the program.

STRATEGY 2.3

Enhance mechanisms to assist persons with disabilities to manage their financial benefits.

The AISH Benefits Administration program was expanded to all regions of the province (previously this program was not available in the northeast and parts of the southern region). The program is available to vulnerable clients who need assistance in managing their AISH benefits. Clients may be referred by the Ministry, the Office of the Public Trustee or the Homecare and Mental Health programs of the regional health authorities.

Under the program, which is offered as an option for all AISH applicants, clients elect to have a portion of their AISH payments transferred to the Office of the Public Trustee to pay expenses, such as rent or utilities, on their behalf.

The AISH Benefits Administration program assists clients by increasing their financial stability without the necessity for formal trusteeship. The program allows clients to plan and manage money in a self-directed way and may also result in increased housing stability for participants, as landlords may be more willing to rent to tenants when they have assurance of on-time payments.

GOAL 2: PERFORMANCE MEASURES[5]

Measure 2.a: Number of working days between completed applications and decision for AISH applications.

This measure calculates the number of working days the Ministry takes to process applications for the AISH program. Timely processing of AISH applications is important to ensure eligible candidates receive benefits they require to meet their needs. To measure eligibility decision time, the Ministry monitors the length of time it takes, in working days[6], to process a completed application and determine eligibility.

Results and Analysis

The Ministry is unable to report results on the performance measure in 2006-07, as the data available at this time is incomplete.

To assist in gathering information for this performance measure, the Ministry developed and implemented an electronic tracking system in April 2006. Additional system controls have been implemented to improve data integrity for 2007-08.

5 Supplemental Information for Goal 2 Performance Measures: In April 2007, the Ministry contracted an independent research firm to conduct a survey to develop baseline data for the percentage of AISH clients who agree that personal support benefits help them to live more independently than if they had been unable to access these benefits. In total, 400 AISH clients were surveyed who recalled receiving a personal benefit. A total of 79 per cent of AISH clients reported that receiving their personal benefits had improved their abilities to live independently.

6 Working days are normal business days and do not include weekends and holidays. These are calculated from the date an AISH adjudicator accepts the completed application to the date the eligibility decision is made.

GOAL 3:

The Ministry's health-related supports and services enhance independence and well-being

The Ministry is responsible for delivering a number of programs that provide health-related benefits to Albertans.

The Alberta Aids to Daily Living (AADL) program helps Albertans with a long-term disability, chronic illness or terminal illness maintain their independence at home, in lodges or group homes by providing financial assistance to buy medical equipment and supplies.

Health-related benefits are also provided through the AISH program. These health-related benefits provide AISH clients and their dependants with premium-free Alberta Health Care Insurance, prescription drugs, essential diabetic supplies, optical, dental, emergency ambulance services, and waiver of the co-payment fee for AADL supports.

The Ministry assists eligible seniors with the cost of dental services and prescription eye glasses. The Dental Assistance for Seniors program provides low-to-moderate income seniors with financial assistance for basic dental services that help maintain a reasonable level of dental health. In 2006-07, approximately 81,000 seniors received coverage for dental services for a total expenditure of $54 million and approximately 36,000 seniors received assistance with eye glasses for a total expenditure of $6.5 million.

STRATEGY 3.1

Explore service delivery policies and eligibility criteria for health benefits across the Ministry and work towards a single point of entry for clients.

The Ministry is working to improve coordination of its health-related programs and services. The Ministry has identified potential changes to the provision of benefits to make it easier for Ministry clients to access health-related programs and services. For example, if a person with a disability is funded for a power wheelchair through the AADL program, they are also automatically assessed for assistance by the Residential Access Modification program (RAMP) for home modifications that allow them to use the power chair.

Strategies have been identified to improve accessibility to health-related benefits. Short-term strategies will be implemented in 2007-08 to help programs work more closely together in the provision of health-related benefits. These strategies are intended to ease access to and among programs and more closely align the services provided.

STRATEGY 3.2

Collaborate with internal and external partners to help coordinate health-related benefits of AISH clients in a cost-effective manner.

The Ministry worked with other government partners and Alberta Blue Cross in negotiations for pharmaceutical agreements. These agreements will allow the province to continue to provide pharmaceutical services required by AISH clients, and to improve client care management and address program sustainability.

STRATEGY 3.3

Adjust delivery models to provide a range of health supports and services to contribute to the independence of Ministry clients.

In 2006-07, the Ministry reviewed the Optical and Dental Assistance for Seniors programs to examine the efficacy of the programs and identify further improvements to optimize the benefits delivered. The review resulted in system enhancements to further improve client services.

The Ministry participated in the Alberta Framework for Aboriginal Health Steering Committee. This Committee will advise the Minister on the development of a collaborative, coordinated and comprehensive provincial framework to close the gap in health status between Aboriginal people and other Albertans.

STRATEGY 3.4

Identify and implement a range of supports for informal caregivers of persons with disabilities.

The Ministry worked to build relationships with caregiver organizations to support informal caregivers. Caregiver College is a six-week course delivered in partnership with the Glenrose Rehabilitation Hospital that is designed specifically for individuals who care for people with brain injuries. The course improves caregivers' understanding of their role and teaches important skills such as stress management. The course also links caregivers to resources in their communities and provides them with support from peers. Training in the delivery of Caregiver College was conducted with staff from community agencies funded through the Program Development for Persons with Disabilities Initiative and the Brain Injury Initiative, so that more staff can now deliver this training within their communities.

STRATEGY 3.5

Implement a pilot program to provide augmentative communication devices for persons with communication difficulties.

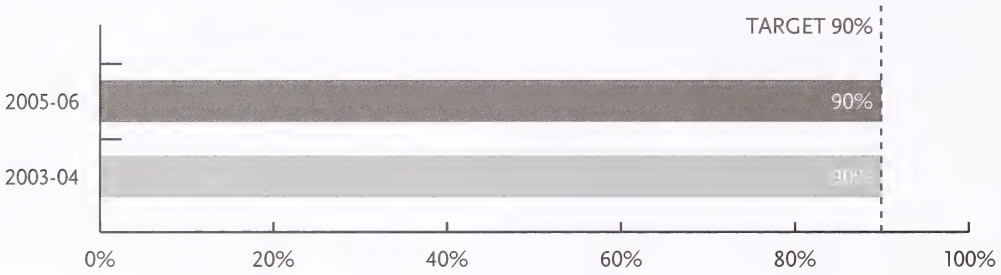
A three-year pilot program was initiated to provide speech generating equipment to Albertans of all ages who are unable to speak or be understood by others. This may be due to a chronic condition such as cerebral palsy, an acquired condition such as a stroke or brain injury, or a disease such as amyotrophic lateral sclerosis (ALS). The pilot was developed in the first part of 2006 and implemented later in the year. Trial equipment was purchased for two pilot sites, the I CAN Centre for Assistive Technology in Edmonton and the Augmentative Communication and Educational Technology Service (ACETS) in Calgary. The Ministry distributed 26 speech generating communication devices to eligible Albertans, eight in Edmonton, nine in Calgary and nine in other parts of Alberta. This pilot project will continue into the 2007-08 fiscal year and be completed in 2009.

GOAL 3: PERFORMANCE MEASURES

Measure 3.a: Percentage of AADL clients who agreed that AADL helped them be more independent in their homes or residences.

Alberta Aids to Daily Living (AADL) helps Albertans with a long-term disability or a chronic or terminal illness maintain their independence in their home through the provision of equipment and supplies to meet their basic medically assessed needs. This measure determines whether the AADL program is meeting its objectives to help maintain independence.[7]

PERCENTAGE OF AADL CLIENTS WHO AGREED THAT AADL HELPED THEM BE MORE INDEPENDENT IN THEIR HOMES OR RESIDENCES



Source: Alberta Aids to Daily Living – Quantitative Report, Client Satisfaction Research, May 2006.

Results and Analysis

In the most recent survey, undertaken in 2005-06, nine out of ten clients (90 per cent) agreed that the equipment or supplies they received through AADL helped them be more independent in their home or residence, with 77 per cent of clients indicating strong agreement. The level of agreement remained the same as the previous year and met the target for 2005-06 of 90 per cent.

7 AADL contracts with an independent research firm on a bi-annual basis to conduct the Client Satisfaction Survey. The discussion above represents the most recent results for this measure, from the 2005-06 survey. The target respondents for this measure are adults 18 years or over who have received benefits through the AADL program or are caregivers for clients of the program. Caregivers were respondents in 15 per cent of cases, where the beneficiary is physically unable to complete the survey on his or her own. Palliative care patients are excluded from the research. A total of 1,200 random telephone interviews were conducted between January 17 and February 7, 2006, with the sample drawn from AADL's electronic sample lists of clients. The level of accuracy for this sample is +/– 2.8 per cent, 19 times out of 20. The survey used a seven-point rating scale. Responses of 1 mean "do not agree at all", 4 mean "agree" and 7 mean "completely agree". Responses of four to seven were combined to indicate agreement. Respondents were asked to rate their level of agreement with the following statement: "The equipment or supplies you received through AADL helped you be more independent in your home or residence."

Core Business 2:
Provide and coordinate a range of supports for living in the community

GOAL 4[8]:

Lower-income Albertans have access to a range of housing options

Albertans value their independence and want to choose how and where they live wherever possible. Lower-income seniors and persons with disabilities may have difficulty meeting their housing needs, which can vary at different stages of their lives. For example, disabilities, illness, or conditions related to aging may require different accommodation and supports.

The Ministry helps increase access to a range of housing options by supporting the development of affordable supportive living options and assisting with home adaptations to help people remain in their own homes.

STRATEGY 4.1

Provide one-time capital funding and develop partnerships to increase the supply of sustainable, affordable housing.

Under the Rural Affordable Supportive Living program, approximately $42 million (including $15 million in Federal Housing Trust Fund dollars) was distributed to support the development of affordable supportive living accommodation. This funding resulted in the approval of 553 new supportive living units throughout rural Alberta and represents 49 projects across all nine regional health authorities. Funding was distributed to management bodies, not-for-profit and for-profit operators. Operators were also encouraged to seek outside financing options to help fund projects. This funding approach will leverage the provincial funds provided to maximize the number of supportive housing units developed. This approach also encourages project proponents to be cost conscious in the development of their projects.

8 Strategies 4.2, 4.3 and 4.5 and performance measure 4.a. (Number of affordable housing units developed with support from provincial funding) were transferred to Municipal Affairs and Housing in November 2006. Results for these strategies and performance measure can be found in the *Municipal Affairs and Housing 2006-07 Annual Report.*

STRATEGY 4.4

Work within the Ministry, with other ministries, and with stakeholders such as regional health authorities to make supportive living an affordable alternative to long-term care for lower-income seniors and persons with disabilities.

The Ministry provided resources to assist communities and community-based organizations to develop new affordable supportive living accommodations.

In collaboration with the regional health authorities, the Ministry helped communities and community-based organizations to identify local supportive living needs. Needs assessments included aspects such as current supportive living options and level of service available in the community, population growth, projected needs, and care priorities.

Seniors and Community Supports staff also provided advice to organizations across the province on accessing federal and provincial funding sources for supportive living and preparing proposals for funding.

In addition, the Ministry coordinated benefit levels for recipients of Modified AISH and the Alberta Seniors Benefit to ensure that Designated Assisted Living (DAL) facilities remain affordable. DAL consists of units within supportive living facilities that are specially designated by the Ministry for individuals (as assessed by regional health authorities) who can no longer remain in their homes even with support. This financial support for DAL units makes them a more attractive option for developers building supportive living facilities as well as an affordable option for lower-income Albertans.

GOAL 4: PERFORMANCE MEASURE

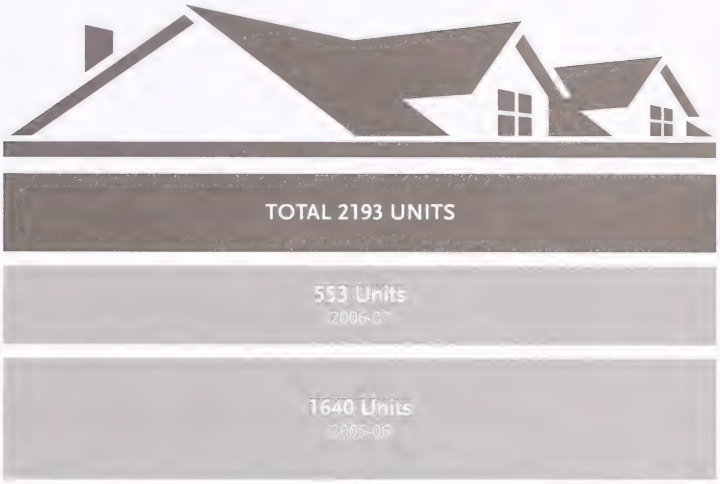
Number of affordable supportive living units for aging in place developed with support from provincial funding.

Supportive living units include lodges, enhanced lodges, assisted living, designated assisted living, group homes, adult family living, and family care homes. Supportive living provides a residential setting where people can maintain control over their lives while also receiving the support they need. Increasing the number of supportive living units helps Albertans to live as independently as possible and gives people choice in how and where they live.

This measure reflects the Alberta government's recognition of the need for new affordable supportive living spaces.[9]

9 This measure counts the number of affordable supportive living spaces that will be developed using grant funding committed to projects by the Ministry during 2006-07, as documented in the Rural Affordable Supportive Living program funding commitments.

SUPPORTIVE LIVING UNITS DEVELOPED



Results and Analysis

In 2006-07, a total of 553 new affordable supportive living units were approved through provincial capital grant programs. Development of affordable supportive living accommodation is impacted by changes in the housing and construction industries, including increasing costs and demand for materials and labour. As this was a new measure in the 2006-09 Ministry business plan, no performance target was established.

The Ministry is developing a new measure to assess the quality of accommodation services provided in supportive living and long-term care facilities, as indicated by the percentage of facilities reviewed that meet or exceed provincial standards. The updated provincial standards will be implemented April 1, 2007, and performance data will be reported when available.

GOAL 5[10]:

Housing programs are effectively managed and focused on those most in need

The Ministry is the steward of a housing portfolio that is managed through local management bodies. The Ministry works to ensure these management bodies are operating effectively and within legislative requirements, and ensures adequate funding is in place to maintain housing facilities. The Ministry is also responsible for developing, monitoring and enforcing accommodation standards for long-term care facilities and supportive living settings, including seniors' lodges. In addition, the Ministry sets the rates for long-term care accommodation.

STRATEGY 5.3

Evaluate the effectiveness of supportive living projects[11] that received capital assistance in meeting their goals and requirements of providing long-term affordable housing options.

In the spring of 2006, projects that received funding under the Seniors Supportive Housing Incentive program and the Healthy Aging Partnership Initiative program were required to complete an annual report. All completed projects submitted an annual report indicating compliance with the terms of their Grant Funding Agreements and will continue to report annually. Planning is underway to develop an electronic annual report document that will facilitate data collection and analysis.

STRATEGY 5.4

Work with other ministries and stakeholders to develop and implement accommodation standards for supportive living and long-term care settings; establish monitoring and enforcement mechanisms; and develop a public information and reporting system.

A licensing process was developed to allow Seniors and Community Supports to set accommodation standards, monitor supportive living facilities, enforce compliance and license supportive living facilities.

Supportive Living and Long-Term Care Accommodation Standards were introduced in May 2006. The accommodation standards are designed to enhance safety and security of residents and apply to all long-term care and supportive living facilities. They include maintaining safe and comfortable environments for residents, nutritious meals that meet Canada's Food Guide, routine cleaning and housekeeping of residents' rooms and common areas, and mandatory criminal record checks for new employees and volunteers.

After initial implementation of the standards, the Ministry formed an Accommodation Services Implementation Steering Committee, with representation from both seniors and persons with disabilities. The committee reviewed the standards with extensive stakeholder input. Based on the committee's review, the standards were updated in March 2007 to better reflect the needs and concerns of residents, their families and caregivers.

(continued on next page)

10 Strategies 5.1 and 5.2 were transferred to Municipal Affairs and Housing in November 2006.

11 In the 2006-09 business plan, Strategy 5.3 also referred to affordable housing for the general population. The wording of this strategy has been modified to reflect the transfer of responsibility for affordable housing to Municipal Affairs and Housing. Seniors and Community Supports retains responsibility for seniors' housing programs.

STRATEGY 5.4

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To provide stakeholders with accurate and timely information on Designated Assisted Living (DAL), a question and answer sheet on facilities was produced and distributed to the regional health authorities (RHAs) and operators. The Ministry also developed an information sheet on programs for low-income long-term care and DAL residents and distributed it to the RHAs.

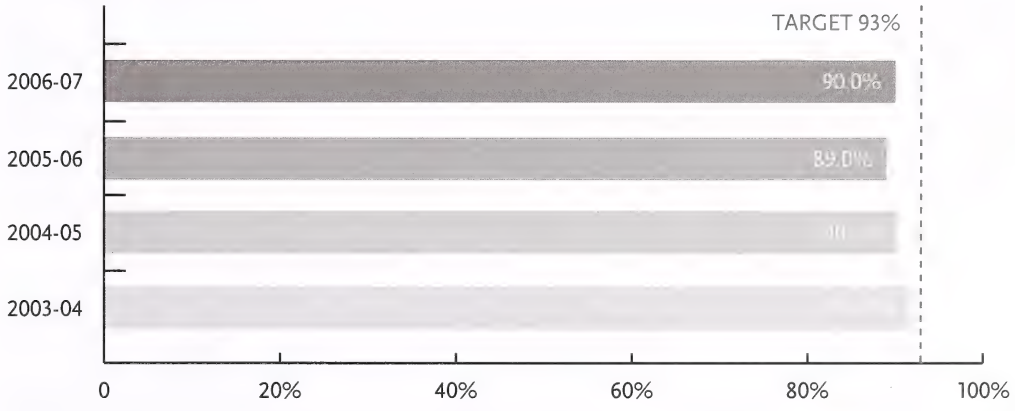
Training sessions were held in March 2007 with operators of supportive living and long-term care facilities across the province to familiarize operators with the new standards and to address any questions or areas of concern.

GOAL 5: PERFORMANCE MEASURES

Quality of accommodation provided by housing operators, and where appropriate, services provided, as indicated by satisfaction of residents in seniors' housing[12].

The Ministry owns or supports a range of housing options for seniors. Seniors' housing units are managed by community-based housing operators, which include non-profit organizations and municipalities. Resident satisfaction[13] is an indicator of the quality of the accommodation and the effectiveness of management in lodges and seniors' self-contained housing. It provides a means of verifying that the residents of provincially owned or supported subsidized seniors' housing are receiving safe, adequate, suitable and affordable housing that is properly managed and maintained.

5.b: SENIORS' LODGES



Source: Alberta Seniors and Community Supports, Housing Services Division, Housing Satisfaction Study, 2007

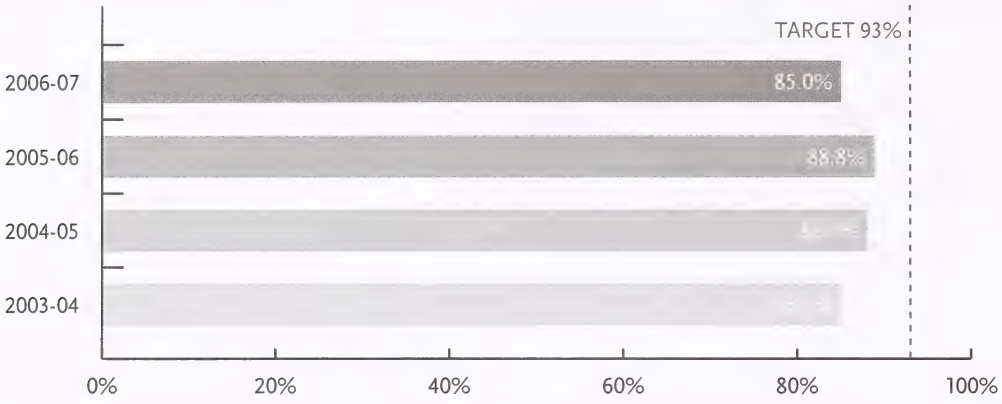
12 Responsibility for measure 5.a, *Quality of accommodation provided by housing operators, and where appropriate, services provided, as indicated by satisfaction of residents in family housing*, has been transferred to Municipal Affairs and Housing.

13 Satisfaction was determined through a survey conducted by a private research company. A random sample of clients from the Ministry's seniors' housing programs was surveyed by telephone about their overall satisfaction with the quality of their accommodation. In 2006-07, telephone interviews were completed with a sample of residents of seniors' lodges and self-contained housing (400 for each resident group). The survey also measured a number of variables to assess the quality of accommodation including overall condition, safety and affordability, and services provided by the housing operator. The results from the top two categories of a six-point rating scale, very satisfied and satisfied, were combined to obtain an overall rating of satisfaction. The research was conducted in February and March 2007. Results based on a sample size of 400 are accurate within +/- 4.9 per cent, 19 times out of 20.

Results and Analysis

In 2006-07, 90 per cent of lodge residents indicated they were highly satisfied or satisfied with their current accommodation. Lodge satisfaction rose from 2005-06 but remains slightly below the 93 per cent target. Respondents noted good staff, positive services and amenities, and clean buildings as reasons for satisfaction. Sources of dissatisfaction noted by respondents include poor food and high rents.

5.c SENIORS' SELF-CONTAINED HOUSING



Source: Alberta Seniors and Community Supports, Housing Services Division, Housing Satisfaction Study, 2007

Results and Analysis

In 2006-07, 85 per cent of respondents from seniors self-contained housing indicated they are highly satisfied or satisfied. Satisfied residents say they are generally happy with their homes, like the location, find the rooms adequate, or make positive comments about the services or amenities. Satisfaction fell slightly from 2005-06 and remains below the target of 93 per cent. The most commonly cited reason for dissatisfaction was building maintenance.

GOAL 6:

Seniors and persons with disabilities have access to supports that enable them to participate in community life

Participating in the community means being able to work, volunteer, take advantage of educational and recreational opportunities, and engage in other chosen activities. Many Albertans need support to be involved in these activities due to disability, illness or frailty. Ministry initiatives facilitate access to supports needed to promote participation in community life.

STRATEGY 6.1

Work with communities to strengthen their ability to support persons with disabilities in participating in and contributing to community life.

Persons with Developmental Disabilities (PDD) community boards funded more than 40 new projects to support building community capacity to include adults with developmental disabilities. These projects included inclusive arts, music and theatre, inclusive libraries, life skills courses and municipal integration strategies.

Building on the success of the Inclusive Libraries Project, the PDD Northeast Region Community Board worked to raise awareness of the benefits of using the Internet to obtain information and enhance communication for persons with developmental disabilities and their families. The website *Northeast Community Online* (www.ne-community.com) is one of the first websites worldwide designed primarily for adults with developmental disabilities. The PDD Northeast Region Community Board was recognized by the Conference Board of Canada for its Community Online project, which enhanced community-based learning opportunities for persons with developmental disabilities.

The City of Red Deer received funding from the PDD Central Region Community Board to support a Community Inclusion Coordinator working under the City's Municipal Integration Strategies Team. The Coordinator works with staff within municipal departments to help shape programs to better include adults with developmental disabilities. PDD Central also organized awareness workshops for City of Red Deer employees, including sessions focused on communicating in a manner that adults with developmental disabilities can understand.

The PDD Northwest Region Community Board partnered with Peace Country Health Region in a pilot project to keep individuals with complex needs supported in the community.

The Ministry partnered with Emergency Management Alberta to assist them in developing training materials to help municipalities better reflect the needs of persons with disabilities in disaster planning.

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STRATEGY 6.1

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Building on the success of the coordinators for brain-injured individuals, in 2006-07 the Ministry established a pilot project to expand the role of the coordinators to individuals with other disabilities in Lethbridge and Medicine Hat who were not eligible for services under another program. These Community Support Coordinators help individuals and their families navigate the health and social services system by providing information, linking with community services, and arranging health assessments.

The Ministry supported Brain Injury Awareness Week with activities throughout the province. Eleven cities and towns hosted activities during this week to promote awareness, celebrate achievements, and provide education about brain injury.

In collaboration with Children's Services, the Ministry developed the Youth in Transition Protocol to support the transition of youth with disabilities into adulthood. The protocol is used by community stakeholders, parents and youth to develop transition plans for youth with disabilities based on their goals for the future. The ultimate goal of the protocol is a transition plan that is agreed to by parents, youth, supportive caregivers, and paid service providers that will make the transition to adult services easier for the young person.

STRATEGY 6.2

Work with other ministries and community organizations to enhance services and opportunities in areas such as transportation, post-secondary education, lifelong learning, volunteering and employment.

In 2006-07, approximately 1,870 adults with developmental disabilities who received PDD-funded employment supports held jobs, an increase of approximately three percentage points from 2005-06. Alberta's strong economy has contributed to an upward trend in employment for adults with developmental disabilities in recent years.

The Inclusive Post-Secondary Education program provides Albertans with developmental disabilities more opportunities for skill development and employment. This year, the PDD Edmonton Region Community Board provided support to 27 adults with developmental disabilities to pursue educational opportunities at four post-secondary institutions. The PDD South Region Community Board signed a contract with Lethbridge College for the Campus Connections program, which provides young adults with developmental disabilities the opportunity to learn alongside their peers, with the goal of improving their social skills and increasing their employment potential.

Seniors and Community Supports is one of three participating ministries in the federal/provincial Labour Market Agreement for Persons with Disabilities program. The three participating ministries (Employment, Immigration and Industry, Seniors and Community Supports, and Health and Wellness) used federal contributions to establish a cross-ministry initiative piloting new approaches to employment training and supports for persons with disabilities. Demonstration projects are underway across Alberta. Activities include developing employer and community awareness of the labour force potential of persons with disabilities, providing employment supports to persons with complex needs, conducting research, and creating a public awareness campaign.

The PDD Calgary Region Community Board established a Strengthening the Community Award to recognize the business community for supporting employment for adults with developmental disabilities. Starbucks Coffee Company was presented with this award for establishing 15 Calgary locations that competitively employ adults with developmental disabilities through a partnership with a local service provider.

The Ministry worked to raise awareness of the amendments to the *Blind Persons' Rights Act* to ensure individuals with visual disabilities traveling with guide dogs do not experience discrimination while accessing services such as public transportation. The Ministry provided information and consulted with the Edmonton and Calgary Taxi Cab Commissions to include information about the act in driver training and orientation.

STRATEGY 6.3

Renew the AISH delivery model to connect AISH clients to a range of supports and services to meet their needs and enhance their independence.

The Ministry completed a review to identify improvements of the AISH delivery model to enhance quality service delivery. These changes will include the expansion of the regional delivery structure to five regions to better respond to different characteristics of each geographical area. In addition, changes will focus on integrated and consistent decision-making across regions to enable clients to receive the same standard of service.

STRATEGY 6.4

Invest in research and research-related initiatives that contribute to communities' abilities to include adults with disabilities.

The Ministry reviewed existing practices and research with assistive animals to lend expert advice and opinion which was later used to provide support for Private Members' Bill 203 (*Service Dogs Act*). The first and second readings of the bill occurred in March and it is anticipated that the third reading will occur in May 2007.

The Ministry developed the *Profile of Albertans with Disabilities*, a compilation of information from national data sources. This information has been posted on the Ministry website and was distributed to various stakeholders around the province. This information presents a profile of Albertans with disabilities based on data from Statistics Canada's 2001 *Participation and Activity Limitation Survey*. Disability statistics and comparisons between Albertan, Canadian and international populations are included.

The Ministry also conducted research to increase program knowledge of community inclusion issues for persons with developmental disabilities. In March 2007, the Ministry held a research workshop for family members and adults with developmental disabilities and developed the first Community Research Program (CRP) research symposium in Edmonton to develop potential collaborative research projects.

The Ministry supported 25 adults with developmental disabilities and family members to more directly participate in research activities that impact their lives. The Ministry also invited input from 45 adults with developmental disabilities and their families on the development of research topics of particular interest; this input will help to guide future research activities of the PDD Program.

STRATEGY 6.5

Implement a new guardianship model to ensure better outcomes for dependent adults.

The Office of the Public Guardian (OPG) completed a review of its internal policy to ensure a consistent approach and criteria are used when evaluating the potential benefit of guardianship for an individual. The OPG's referral process has been enhanced to ensure thorough review of an individual's decision-making needs. OPG staff also completed a provincial planning exercise to develop service delivery strategies so the program is prepared to implement recommendations from the legislative review of the *Dependent Adults Act*.

STRATEGY 6.6

Deliver a renewed public education campaign to encourage Albertans to plan for the future through personal directives.

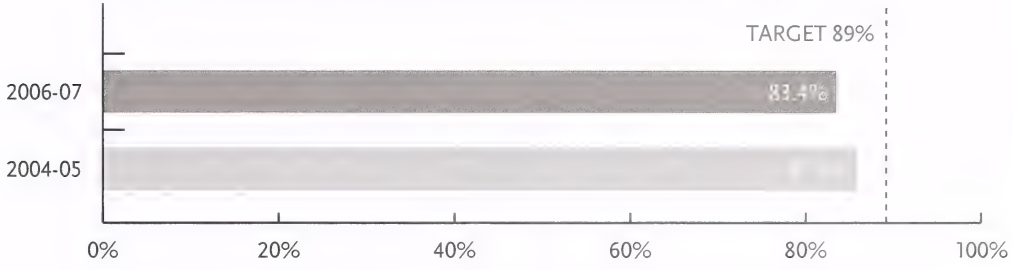
The OPG delivered a wide-reaching public education campaign to encourage Albertans to plan for the future through personal directives. A personal directive is a document that allows an individual to assign an agent to act on his/her behalf in the event of incapacity. Information kits about personal directives were distributed to over 5,500 individuals and service providers across Alberta. In addition, advertisements about personal directives appeared in over 45 weekly newspapers in the province. The OPG also completed a DVD to make information about personal directives more accessible for Aboriginal Albertans. The DVD is a result of consultations with Aboriginal stakeholders and provides information in Cree, Blackfoot, Dene Tha, and English.

GOAL 6: PERFORMANCE MEASURES

Measure 6.a: Satisfaction of families/guardians of persons with developmental disabilities with PDD-funded services.

Many of the individuals assisted by the PDD program are supported by family and/or guardians. As informed stakeholders, families and guardians provide important feedback on the quality and direction of the program. This measure reflects overall satisfaction[14] with PDD-funded services and helps improve services by identifying areas of potential concern.

SATISFACTION OF FAMILIES/GUARDIANS OF PERSONS WITH DEVELOPMENTAL DISABILITIES WITH PDD-FUNDED SERVICES



Source: The Vocational and Rehabilitation Research Institute, PDD Family/Guardian Satisfaction Survey, 2006/07

Results and Analysis

Satisfaction is measured by a survey conducted every two years. In the most recent survey conducted in 2006-07, 83.4 per cent of families/guardians (public and private) reported overall satisfaction with PDD-funded services received by the person to whom they provide guardianship. Satisfaction dropped slightly from 2004-05 and remained below the 2006-07 target of 89 per cent.

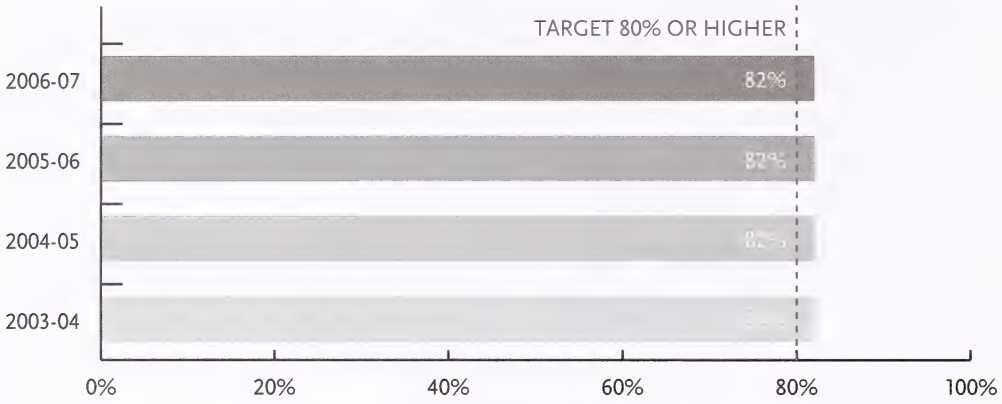
14 The 2006-07 satisfaction survey was conducted by an independent research firm. A written questionnaire was sent by mail to legal guardians (including public guardians) and/or family members (in the absence of a legal guardian) of adults with developmental disabilities receiving services funded by PDD. A total of 5,181 survey forms were distributed in 2006-07. A total of 2,054 survey forms were returned, representing a response rate of 39.6 per cent. With respect to the indicators that constitute the performance measure, a total of 1,647 respondents (80.19 per cent respondents) provided valid responses. Responses of strongly agree and agree were combined and are reported as satisfied. Responses of disagree and strongly disagree were combined and reported as dissatisfied. Results are considered to be accurate within a margin of +/-1.51 per cent, 19 times out of 20.

Measure 6.b: Percentage of dependent adults with private guardians.

This measure calculates the percentage of dependent adults (i.e. adults with court-ordered guardians) who have private guardians.[15]

Private guardianship is generally preferred over public guardianship. In most cases, family members or other persons with an emotional bond to the dependent adult are in the best position to serve in his or her best interests. Public guardianship should only be considered when no private individual is able, willing or appropriate to take on the task. In general, private guardianship is possible and appropriate in approximately 80 per cent of guardianship cases.

PERCENTAGE OF DEPENDENT ADULTS WITH PRIVATE GUARDIANS



Source: Alberta Seniors and Community Supports, Community Support Programs and Strategic Planning Division, Office of the Public Guardian Information System, April 2007

Results and Analysis

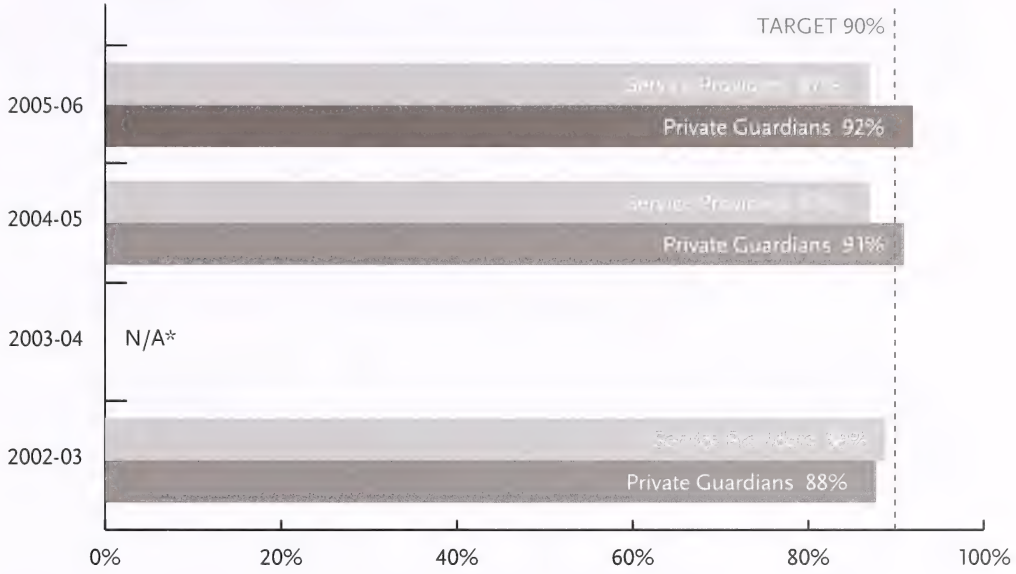
As of March 31, 2007, there were a total of 10,420 dependent adults in Alberta. The Public Guardian acted as a guardian for 1,870 dependent adults, individuals for which the OPG has a current court order to act as guardian. There were 8,550 dependent adults with private guardians. The target of 80 per cent or higher was met with a ratio of private to public guardianship of 82 per cent to 18 per cent.

15 Statistics on the number of court-ordered public and private guardians are compiled by the OPG. The percentage of private guardians is calculated from these statistics.

Measure 6.c and d: Satisfaction[16] with supports and decision-making services provided by the Office of the Public Guardian.

This measure assesses the satisfaction of private guardians and service providers of dependent adults with the supports and services they receive from the OPG.

SATISFACTION WITH SUPPORTS AND DECISION-MAKING SERVICES PROVIDED BY THE OFFICE OF THE PUBLIC GUARDIAN



Source: Satisfaction Survey Report - Office of the Public Guardian, March 2006.

Results and Analysis

The satisfaction of service providers in 2005-06 was 87 per cent. Satisfaction remained the same as the previous year and was slightly below the 2005-06 target of 90 per cent.

In 2005-06, 92 per cent of private guardians expressed satisfaction with the OPG. Satisfaction increased slightly from 2004-05 and exceeded the 2005-06 target of 90 per cent.

16 A survey conducted by a private research company in February 2006 was administered to a random sample of private guardians who had applied for or renewed guardianship within the past 12 months. This group of private guardians was asked to rate their level of overall satisfaction with OPG services.

The survey used a four-point scale and the top two categories, very satisfied and somewhat satisfied, were combined for an overall satisfaction rating.

A total of 428 private guardians responded. The survey results are estimated to be accurate within +/- 4.1 per cent, 19 times out of 20. The survey for service providers was administered by a private research company in May and June 2006 to a random sample of organizations that provided services for dependent adults between April 2005 and March 2006. Service providers were asked to rate their level of overall satisfaction with OPG services. The survey used a four-point scale and the top two categories, very satisfied and somewhat satisfied, were combined for an overall satisfaction rating. A total of 222 service providers responded. The survey results are estimated to be accurate within +/- 4.5 per cent, 19 times out of 20.

This is a bi-annual satisfaction survey. A survey was conducted in consecutive years (2004-05, 2005-06) to coincide with a public consultation process. Future surveys for this measure will be conducted every two years. No survey was conducted for the 2006-07 fiscal year.

New Measure: Satisfaction[17] of dependent adults with supports and decision-making services provided by the Office of the Public Guardian.

The measure assesses the satisfaction of dependent adults with supports and decision-making services provided by the OPG. Below are the most recent results. Dependent adults participated in focus groups in January and February 2006. The survey will be completed again in 2007-08.

Results and Analysis

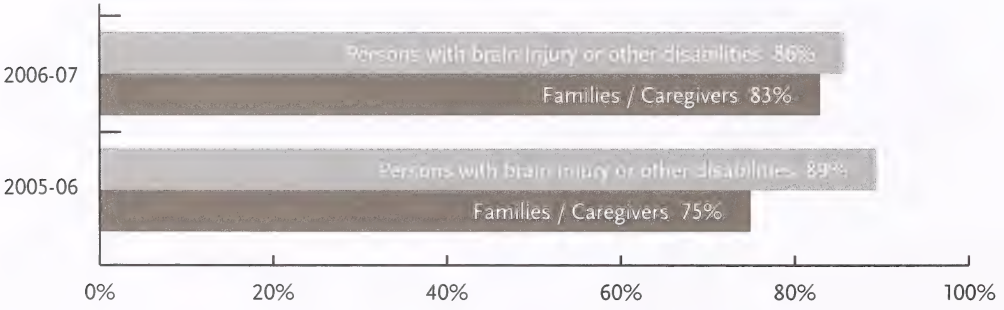
A total of 26 dependent adults with a public guardian participated in focus groups held in five communities across the province and shared their views about the supports and services they received from their public guardians. Focus groups were used to gather information, as dependent adults are likely to have difficulty with traditional data collection techniques involving written or telephone surveys.

Eighty-eight per cent of the participants indicated they were satisfied and felt respected by their public guardian. However, due to the small number of persons participating in the focus groups, these results cannot be interpreted as representative of all dependent adults with a public guardian.

New Measure: Percentage of persons with brain injury and/or other disabilities and their families/caregivers reporting they feel supported[18] by Community Support Services.

Two Ministry initiatives that support persons with disabilities are the Alberta Brain Injury Initiative (ABII) and the Program Development for Persons with Disabilities Initiative (PDPDI). Services are provided by contracted agencies funded by the Ministry's Community Support Services Branch. Clients and their families/guardians were asked a number of questions about the agency providing services.

PERCENTAGE OF PERSONS WITH BRAIN INJURY AND/OR OTHER DISABILITIES AND THEIR FAMILIES/CAREGIVERS REPORTING THEY FEEL SUPPORTED BY COMMUNITY SUPPORT SERVICES



Source: Community Support Services Branch - Performance Measurement Survey Results

17 The Ministry contracted with a private social services agency to gather input from dependent adults, including information for this performance measure. The input was gathered through focus groups.

To select focus group participants, the OPG provided the agency with names of 159 individuals whom OPG staff believed could participate in focus groups and who represented different guardianship arrangements and disability groups served by different OPG regional offices. Using this list of potential participants, the agency coordinated focus groups of between five and ten participants in five communities (Wainwright, Edmonton, Red Deer, Calgary and Lethbridge). The focus groups consisted of 42 dependent adults, of whom 26 had public guardianship arrangements and were thus considered for this performance measure. The 26 participants were asked if they were satisfied with the Public Guardian who helped them with their decision making, and if their Public Guardian respected them.

18 Data for this measure is collected through a telephone survey conducted by an independent research firm of randomly selected clients and family/caregivers from lists provided by service delivery agencies funded through Community Support Services. The client population was 1,302 (43 from PDPDI and 1,259 from ABII) and the survey sample included 303 respondents (8 from PDPDI and 295 from ABII) resulting in an accuracy level of +/- 4.9 per cent 19 times out of 20. For caregivers, the achieved sample underrepresented the caregivers of PDPDI clients. The final weighted sample provides results accurate to within +/- 7.8 percentage points, 19 times out of 20.

Results and Analysis

Persons with brain injury and/or other disabilities receiving services through an agency were asked if they feel the support they receive from the agency makes their life better, if contact with the agency helps them to make better choices and if they would ask people at the agency for help if they needed it. The responses to these three questions were combined to embrace the concept of "feeling supported" by Community Support Services. Based on an average of 303 responses to the three questions, 86 per cent of clients with brain injury and/or other disabilities reported that they felt supported. Family members and guardians were asked if the agency made it easier for them to support the individual with brain injury and/or other disabilities. Based on 100 responses to the question, 83 per cent of families/guardians responded *Yes* to this question. While supportedness reported by individuals dropped slightly from 89 per cent to 86 per cent from 2005-06, the family and caregiver portion of the survey indicated an increase of 8 percentage points compared to results from the previous year[19].

19 Due to the small sample size and relatively large margin of error in the family/caregiver portion of the 2006-07 survey, it is difficult to state with certainty the cause of the increased level of supportedness reported by respondents.

GOAL 7:

The safety and security of seniors and persons with disabilities are enhanced

A safe and secure environment, where people are free from abuse and neglect, is necessary for well-being and quality of life. The Ministry has a strong interest in addressing the safety and security needs of adults who may be vulnerable to abuse and neglect, including persons with disabilities, seniors, and persons who require the assistance of a guardian to make personal decisions.

Through the *Protection for Persons in Care Act*, the Ministry investigates and responds to complaints of abuse of people receiving government funded care services. The *Dependent Adults Act* and the *Personal Directives Act* include protective functions that enhance decision-making and prevent abuse of vulnerable adults. In addition, the Persons with Developmental Disabilities program has an Abuse Prevention and Response Protocol for addressing abuse of adults with developmental disabilities. The Ministry also works with other ministries to prevent and address abuse of seniors in their families and communities.

STRATEGY 7.1

Review current legislation and policies relating to adult protection and develop options for improving safeguards.

The Ministry completed an internal review to examine the Ministry's legislation, policies, major initiatives, services and benefits that relate to adult protection. The review outlined the Ministry's array of significant programs that serve to protect a range of adults who have some degree of vulnerability due to disability, mental incapacity, age, illness or other circumstances.

The Ministry provided, on a request basis, information to agencies, facilities and individuals on the *Protection for Persons in Care Act* and general information on what abuse is and how to report instances of abuse. Approximately 47,000 brochures, 2,000 posters and 28,000 bookmarks were distributed to help raise awareness of abuse.

STRATEGY 7.2

Continue the legislative review of the *Dependent Adults Act*, the *Personal Directives Act*, and the *Protection for Persons in Care Act*.

The final report and recommendations from the legislative review of the *Dependent Adults Act* and the *Personal Directives Act* were completed and made publicly available in March 2007. The review involved extensive public and stakeholder consultation with over 4,330 Albertans. Recommendations from the review include establishing innovative decision-making mechanisms, simplifying guardianship application and review processes, providing tools to make writing a personal directive easier, and providing assistance or investigating when there are concerns about the actions or decisions of private guardians or agents.

Dr. Neil Brown, MLA, Calgary-Nose Hill, was appointed and completed a review of the *Protection for Persons in Care Act*.

STRATEGY 7.3

Continue to improve the process of receiving and investigating complaints of abuse of adults receiving government-funded services.

The Ministry refined procedures with the Edmonton and Calgary police services with respect to referring criminal matters and police investigation of offences under the *Protection for Persons in Care Act*. The purpose was to improve coordination to eliminate delays in referring matters to the police if there is a belief that the matter may be criminal.

All regional health authorities and Health and Wellness were provided with a summary of abuse complaints and outcomes for the year for cases that fell under their jurisdiction. This will improve agency tracking and accountability.

The Ministry also worked to decrease processing times for sending investigation results and decisions through projects such as investigator consultations and the development of investigator needs assessment tools.

STRATEGY 7.4

In partnership with the community rehabilitation service sector, review and evaluate safeguards against mistreatment of individuals with developmental disabilities.

The Persons with Developmental Disabilities Abuse Prevention and Response Protocol was evaluated to assess its effectiveness in meeting its stated objectives in safeguarding adults with developmental disabilities against mistreatment. The policy objectives of the protocol include ensuring a provincial approach to abuse prevention and response, ensuring accountability measures are in place, and ensuring the availability of training for stakeholder groups.

Upon completion, the evaluation's final report will contain recommendations for strengthening accountability and reducing risks for adults with developmental disabilities.

STRATEGY 7.5

Continue the development of a comprehensive approach for government to address the complex issue of abuse of seniors.

In support of World Elder Abuse Awareness Day, the Ministry collaborated with the Alberta Elder Abuse Awareness Network and the Canadian Network for the Prevention of Elder Abuse to create and distribute Alberta-specific posters and bookmarks and provide a public service announcement to Alberta television stations. The Ministry also worked with its federal, provincial, and territorial counterparts in the production of bilingual posters and fact sheets, information kits, magnets and stickers. These materials were distributed to approximately 2,100 community stakeholders across the province.

The Ministry represented seniors' perspectives on the Interdepartmental Committee on Family Violence, in support of the development of a provincial strategy.

STRATEGY 7.6

Enhance the current role of the Office of the Public Guardian with private guardians including: providing support throughout the term of a court order, consultation and dispute resolution, monitoring and investigation of complaints and bringing forward urgent matters to the attention of the courts in a proactive way.

The Ministry implemented a new online tool to assist Albertans applying for guardianship. All guardianship application and review forms are now available on the Ministry website. As well, the final report and recommendations from the legislative review of the *Dependent Adults Act* and *Protection for Persons in Care Act* were presented to government.

The Office of the Public Guardian (OPG) completed a planning exercise to identify additional information and support services that can be of value to private guardians, including conflict resolution services. The OPG also began planning for its proposed investigative function by identifying criteria to screen complaints and best practice protocols when conducting an investigation.

GOAL 7: PERFORMANCE MEASURES

New Measure: Percentage of persons involved in Protection for Persons in Care investigations satisfied with the investigation process.

Protection for Persons in Care (PPC) receives complaints of abuse involving adults receiving services from government-funded agencies such as hospitals, nursing homes, seniors' lodges, and group homes. PPC must investigate all complaints within its jurisdiction. This measure is designed to determine the extent to which those who are involved in investigations are satisfied with the investigation process.[20]

Results and Analysis

Over half (57 per cent) of respondents were very satisfied or satisfied with the overall investigation process. When respondents who were slightly satisfied were included, the percentage of respondents satisfied increased to 72 per cent. This survey was conducted in the previous year for only a portion of the year and indicated 49 per cent of the respondents were satisfied with the process. While satisfaction increased from the previous survey, the relatively low response rate and shorter reporting period in 2005-06 prevents meaningful comparison with results from the previous year.

20 Data were collected for files closed from April 1st, 2006 to March 31st, 2007. A total of 1,320 surveys were distributed to potential respondents (110 alleged victims, 233 alleged abusers, 157 guardians/agents of the alleged victim, 41 guardians/agents of the alleged abuser, 447 agency/facility representatives, 320 complainants and 12 alleged abusers and guardians/agents of alleged victim). A 23 per cent response rate to the survey as a whole included 16 alleged victims, 42 alleged abusers, 53 guardians/agents of the alleged victim, 11 guardians/agents of the alleged abuser, 104 agency/facility representatives, 79 complainants and 2 alleged abusers and guardians/agents of alleged victims, for a total of 307 completed surveys.

The degree of satisfaction was measured on a six-point scale, from "very dissatisfied" to "very satisfied" in response to the following question: "How satisfied are you with the overall investigation process?" The top two points ("satisfied" and "very satisfied") were combined to determine an overall percentage of satisfaction. There were a total of 299 responses to this question.

FORWARD LOOKING INFORMATION

The Premier's mandates set out the Ministry's priorities for 2006-07 and will guide its work in 2007-08.

Building on the Supportive Living and Long-Term Care Accommodation Standards introduced in May 2006, the Ministry will continue developing a plan to expand long-term care and improve standards of care. With a view to ensuring the sustainability and availability of quality and affordable accommodation options, the Ministry will introduce accommodation standards, monitoring and compliance processes; make certain an optimal accommodation rate structure is in place; and review its approach to capital funding.

The Ministry will improve the coordination and integration of supports and services for persons with disabilities on a number of fronts.

- The new *Assured Income for the Severely Handicapped (AISH) Act* and regulations will come into force on May 1, 2007, enabling the AISH program to implement program improvements to better respond to client needs. In the coming year, the AISH program will revise policies and processes to support the new act and regulations, develop necessary systems, and communicate program changes to clients and stakeholders. As well, the AISH program will develop new mechanisms to review client requests for exceptional health benefits. The Ministry will also evaluate the impact of the program changes resulting from the 2004 AISH Review.
- The Ministry will work with Employment, Immigration and Industry; business leaders; employers; and community agencies to explore and implement innovative strategies to help persons with disabilities maximize their employment opportunities. This includes meeting with clients who are currently working to learn from their successes and challenges, providing information sessions to clients interested in employment, and developing pilot projects with community agencies to provide employment training and supports.
- The Ministry will pursue the integration of its health-related benefits to align client services and benefits, and to better respond to the complex and changing needs of the client groups served by its programs.
- With the new PDD governance structure in place, the Ministry will move to address sustainability challenges, while ensuring the program remains responsive to client needs. The Ministry will develop pilot projects and expand existing projects that are achieving successful client outcomes. Some areas of specific interest include variable funding arrangements for agencies and families, community-based navigators, a community service website, and family and self-advocate leadership development.
- The Ministry will work to bring forward recommendations to government based on the extensive consultations conducted as part of the legislative review of the *Dependent Adults Act* and *Personal Directives Act*. These recommendations will likely address the major themes arising from the consultations around an expanded role for the Office of the Public Guardian.

In partnership with other ministries and in consultation with Albertans, the Ministry will continue its progress toward the development and introduction of measures to benchmark improvements in quality of life for all Albertans. This work will include identifying quality of life elements of interest to Albertans and designing a measurement and reporting process.

The 2007-08 year will see the Ministry establish a Demographic Planning Commission to provide advice and analysis and will strengthen its ability to monitor emerging trends and forecast changing needs among Alberta's aging population.

Alberta has developed a long-term labour force strategy, *Building and Educating Tomorrow's Workforce* to address provincial labour and skill shortages. A key focus of the Strategy is collaborating with industry and employer and labour groups to increase the workforce retention of older workers. The Ministry will contribute to the work of Employment, Immigration and Industry and other ministries by assisting in the design of targeted information products and by conducting research and analysis in support of strategy development in the area of retirement preparedness.

The Ministry will continue to work with Children's Services and community partners to raise awareness and enhance prevention of elder abuse in Alberta. As part of this work, the Ministry is working with our federal, provincial, and territorial counterparts to hold an Elder Abuse Awareness Forum in November 2007. This forum will bring together a series of experts and representatives from governments and community organizations to share best practice information and innovative ideas on elder abuse prevention and response.

FINANCIAL INFORMATION

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Financial Statements

March 31, 2007

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Financial Statements

March 31, 2007

Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Financial Position

Consolidated Statement of Cash Flows

Notes to the Consolidated Financial Statements

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Schedule 2 Expenses - Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Seniors and Community Supports as at March 31, 2007 and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Operations

Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 3)	Actual	Actual (Note 3)
Revenues (Schedule 1)			
Transfers from the Government of Canada	$ 193,410	$ 160,546	$ 171,776
Premiums, fees and licenses	1,140	1,420	1,446
Investment income	181	470	346
Other revenue	3,498	12,395	5,848
	198,229	174,831	179,416
Expenses - Directly Incurred (Note 2(c) and Schedules 2 and 5)			
Provide targeted financial and health-related benefits	1,030,451	984,565	914,345
Provide and coordinate a range of supports for living in the community	596,111	601,893	638,150
Ministry support services	7,861	7,464	6,968
	1,634,423	1,593,922	1,559,463
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	100	148	(4)
Vacation pay	321	522	891
	421	670	887
Gain (loss) on disposal of tangible capital assets	-	(3)	(9)
Net operating results	$ (1,436,615)	$ (1,419,764)	$ (1,380,943)

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Financial Position

As at March 31, 2007
(thousands of dollars)

	2007	2006 (Note 3)
Assets		
Cash	$ 37,525	$ 44,084
Accounts receivable (Note 4)	39,261	37,267
Due from Alberta Social Housing Corporation	11,788	10,546
Inventories	450	469
Long-term investments	-	3,480
Tangible capital assets (Note 5)	3,244	2,272
	$ 92,268	$ 98,118
Liabilities		
Accounts payable and accrued liabilities	$ 213,754	$ 210,176
Unearned revenue	25,395	-
	239,149	210,176
Net Assets		
Net assets (liabilities) at beginning of year (Note 3)	(112,058)	(1,058)
Net operating results	(1,419,764)	(1,380,943)
Net transfer from General Revenues	1,384,941	1,269,943
Net assets (liabilities) at end of year	(146,881)	(112,058)
	$ 92,268	$ 98,118

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Cash Flows

Year ended March 31, 2007
(thousands of dollars)

	2007	2006 (Note 3)
Operating transactions		
Net operating results	$ (1,419,764)	$ (1,380,943)
Non-cash items included in net operating results		
Amortization	580	711
Loss on disposal of tangible capital assets	3	9
Valuation adjustments and other provisions	670	887
	(1,418,511)	(1,379,336)
Increase in accounts receivable before valuation adjustments	(2,142)	(15,684)
Increase in due from Alberta Social Housing Corporation	(1,242)	(8,449)
Decrease (increase) in inventories	19	(65)
Increase in accounts payable and accrued liabilities before valuation adjustments	3,056	144,840
Increase in unearned revenue	25,395	-
Cash applied to operating transactions	(1,393,425)	(1,258,694)
Capital transactions		
Disposal of tangible capital assets	413	7
Acquisition of tangible capital assets	(1,968)	(950)
Cash applied to capital transactions	(1,555)	(943)
Investing transactions		
Decrease (increase) in long-term investments	3,480	(145)
Cash provided by (applied to) investing transactions	3,480	(145)

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Consolidated Statement of Cash Flows (continued)

Year ended March 31, 2007
(thousands of dollars)

	2007	2006 (Note 3)
Financing transactions		
Net transfer from General Revenues	1,384,941	1,269,943
Cash provided by financing transactions	1,384,941	1,269,943
(Decrease) increase in cash	(6,559)	10,161
Cash, beginning of year	44,084	33,923
Cash, end of year	$ 37,525	$ 44,084

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Minister of Seniors and Community Supports has, by the *Government Organization Act* and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Seniors and Community Supports.

The purpose of the Ministry is to provide supports, services, programs and information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and seniors in need of housing supports.

This is done by:

- Providing targeted financial and health-related benefits.
- Providing and coordinating a range of supports for living in the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Ministry of Seniors and Community Supports. The *Government Accountability Act* defines a Ministry as including the Department of Seniors and Community Supports and any Provincial agency for which the Minister is responsible.

These consolidated financial statements include the accounts of the following organizations:

Organization	Authority
Department of Seniors and Community Supports (Department)	*Government Organization Act*
Persons with Developmental Disabilities Provincial Board and Community Boards	*Persons with Developmental Disabilities Community Governance Act*

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to Canada Social Transfer entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities or unearned revenue.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) **Basis of Financial Reporting** (continued)

Incurred by Others
Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 5.

Assets
Financial assets of the Ministry are limited to cash and financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100. The threshold for all other tangible capital assets is $5.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, due from Alberta Social Housing Corporation, inventories, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(c) Basis of Financial Reporting (continued)

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized and another reasonably possible amount. The nature of uncertainty for Canada Social Transfers can arise from changes in the base allocations which are primarily a result of updated personal and corporate tax information.

Included in accounts payable and accrued liabilities is an estimate of the eventual settlement resulting from a class action lawsuit in the amount of $2,660 (2006 - $9,345), which is subject to measurement uncertainty. The actual amount of the settlement could differ significantly from that estimated.

NOTE 3 GOVERNMENT RESTRUCTURING AND PROGRAM TRANSFERS

As a result of government restructuring announced on December 16, 2006 (OC637/2006), the responsibility for housing services, except for seniors housing, was transferred to the Minister of Municipal Affairs and Housing.

As a result of program transfers, the responsibility for certain corporate services was transferred to Service Alberta and the responsibility for certain internal audit services was transferred from Treasury Board.

Comparatives for 2006 have been restated as if the Ministry had always been assigned its current responsibilities.

Net assets as previously reported at March 31, 2005	$	312,539
Transfer to Ministry of Municipal Affairs and Housing		(313,597)
Net assets as restated at April 1, 2005	$	(1,058)
Net operating results reported March 31, 2006	$	(1,504,138)
Transfer to Ministry of Municipal Affairs and Housing		120,327
Transfer to Service Alberta		3,494
Transfer from Treasury Board		(626)
Restated net operating results March 31, 2006	$	(1,380,943)

NOTE 4 ACCOUNTS RECEIVABLE

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Management organizations	$ 15,894	$ -	$ 15,894	$ 15,894
Government of Canada	7,252	-	7,252	5,509
Accounts receivable	16,227	112	16,115	15,864
	$ 39,373	$ 112	$ 39,261	$ 37,267

Accounts receivable are unsecured and non-interest bearing.

NOTE 5 TANGIBLE CAPITAL ASSETS

	2007				2006
	Equipment	Computer hardware and software	Leasehold improvements	Total	Total
Estimated Useful Life	3-15 years	5 years	5-10 years		
Historical Cost [a]					
Beginning of year	$ 4,158	$ 4,371	$ 48	$ 8,577	$ 7,685
Additions	106	1,432	430	1,968	950
Disposal, including write-downs	(10)	(425)	-	(435)	(58)
	4,254	5,378	478	10,110	8,577
Accumulated Amortization					
Beginning of year	2,765	3,534	6	6,305	5,637
Amortization expense	327	237	16	580	711
Effect of disposals	(10)	(9)	-	(19)	(43)
	3,082	3,762	22	6,866	6,305
Net book value at March 31, 2007	$ 1,172	$ 1,616	$ 456	$ 3,244	
Net book value at March 31, 2006	$ 1,393	$ 837	$ 42		$ 2,272

[a] Historical cost includes work-in-progress at March 31, 2007 totaling $1,164 comprised of: equipment $19 (2006 - $13) computer hardware and software $985 (2006 - $469), and leasehold improvements $160 (2006 - $0)

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2007 the Ministry has the following contractual obligations:

	2007	2006
Agreements	$ 1,500	$ 2,000
Service contracts	12,644	14,129
Long-term leases	477	396
	$ 14,621	$ 16,525

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2007				2006
	Agreements	Service Contracts	Leases	Total	Total
2007	$ -	$ -	$ -	$ -	$ 10,257
2008	500	12,043	223	12,766	5,107
2009	500	533	160	1,193	655
2010	500	68	73	641	506
2011	-	-	21	21	-
	$ 1,500	$ 12,644	$ 477	$ 14,621	$ 16,525

NOTE 7 TRUST FUNDS UNDER ADMINISTRATION

The Ministry administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's financial statements.

At March 31, 2007 the trust funds under administration were as follows:

	2007	2006
Persons with Developmental Disabilities Community Boards' client trust funds	$ 403	$ 353

Separate bank accounts are maintained for these funds.

NOTE 8 CONTINGENCIES

The Ministry has a contingent liability in respect of five claims (2006 – five claims) aggregating $3,062 (2006 – $2,987) relating to decisions made by the Eugenics Board of Alberta pursuant to the *Sexual Sterilization Act* of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

At March 31, 2007 the Ministry is a defendant in eleven legal claims (2006 – six legal claims). Seven of these claims have specified amounts totalling $14,865 (2006 – four claims with a specified amount of $14,430). Included in the total legal claims are nine claims amounting to $14,855 (2006 –six claims with a specified amount of $14,430) in which the Ministry has been jointly named with other entities. Four of the claims amounting to $6,375 (2006 – two claims amounting to $6,150) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

NOTE 9 HOUSING PROPERTIES

The Ministry supports the provision of seniors housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by Alberta Social Housing Corporation.

Alberta Social Housing Corporation administers assets (net book value of $483,346) on behalf of the Ministry. Long-term debt associated with these assets is $194,506. Costs incurred by Alberta Social Housing Corporation are debt servicing ($38,553), amortization and insurance ($16,080) and grants in kind ($2,674).

Day-to-day administration of the management bodies operating seniors housing is carried out by the Department of Municipal Affairs and Housing. The operating results of the seniors housing program are reported in these financial statements.

Information on total revenues and expenses of management organizations for the seniors housing program is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

	2007	2006
Revenues	$ 78,802	$ 67,719
Expenses	73,649	67,232
Net operating results	$ 5,153	$ 487

The above results are recorded on the Statement of Operations for the year as follows:

	2007	2006
Recoveries from management organizations	$ 5,153	$ 487

NOTE 10 DEFINED BENEFIT PLANS

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $8,006 for the year ended March 31, 2007 (2006 – $7,471).

At December 31, 2006, the Management Employees Pension Plan reported a deficiency of $6,765 (2005 – $165,895) and the Public Service Pension Plan reported a surplus of $153,024 (2005 – deficiency of $187,704). At December 31, 2006, the Supplementary Retirement Plan for Public Service Managers had a surplus of $3,698 (2005 – $10,018).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2007, the Bargaining Unit Plan reported an actuarial surplus of $153 (2006 – actuarial deficiency of $8,699) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,148 (2006 – $8,309). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 11 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies which were receiving services prior to the passing of the Act but which no longer met these new criteria for Persons with Developmental Disabilities (PDD) supports were grandfathered into the new PDD service system. In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD boards continue providing services to grandfathered individuals and agencies until service responsibility is handed-off to a more appropriate provincial program.

Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act. The total cost of these services for 71 individuals that have been included in the Consolidated Statement of Operations is estimated to be $2,498 (2006 – 89 individuals with a cost of $2,749). The total cost for one agency that has been included in the Statement of Operations is estimated to be $979 (2006 – 3 agencies with a cost of $1,458). Agency cost includes 11 individuals as noted above estimated to be $367.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Consolidated Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 12 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to 2007 presentation.

NOTE 13 APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister of the Ministry.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Revenue

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget	Actual	Actual (Note 3)
Transfers from the Government of Canada			
Canada Social Transfers	$ 184,345	$ 132,539	$ 160,469
Government of Canada – affordable housing	-	15,173	-
Recoveries from Indian and Northern Affairs Canada	9,065	12,834	11,307
	193,410	160,546	171,776
Premiums, fees and licenses	1,140	1,420	1,446
Investment income			
Interest	181	470	346
Other revenue			
Recoveries from management organizations (Note 9)	-	5,153	487
Refunds of expenses	2,748	6,414	4,495
Sales	-	196	209
Miscellaneous	750	632	657
	3,498	12,395	5,848
	$ 198,229	$ 174,831	$ 179,416

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Expenses - Directly Incurred By Object

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 2

	2007		2006
	Budget	Actual	Actual (Note 3)
Expenses			
Salaries, wages and employee benefits	$ 127,482	$ 119,950	$ 115,825
Supplies and services	300,617	309,792	299,159
Supplies and services from support service arrangements with related parties [a]	1,255	1,051	820
Grants	1,204,213	1,163,032	1,143,420
Other	90	124	126
Amortization of tangible capital assets	766	580	711
Total expenses before recoveries	1,634,423	1,594,529	1,560,061
Less: recovery from support service arrangements with related parties [b]	-	(607)	(598)
	$ 1,634,423	$ 1,593,922	$ 1,559,463
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	$ 100	$ 148	$ (4)
Vacation pay	321	522	891
	$ 421	$ 670	$ 887

[a] The Ministry receives financial and administrative services from the Ministry of Employment, Immigration and Industry, and the Ministry of Children's Services.

[b] The Ministry provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 3

	2006-07		
	Estimates	Authorized Supplementary	Authorized Budget
Revenues			
Transfers from the Government of Canada	$ 193,410	$ -	$ 193,410
Premiums, fees and licenses	1,140	-	1,140
Investment income	181	-	181
Other revenue	3,498	-	3,498
	198,229	-	198,229
Expenses			
Provide targeted financial and health-related benefits	1,030,451	-	1,030,451
Provide and coordinate a range of supports for living in the community	596,111 [a]	-	596,111
Ministry support services	7,861 [b]	-	7,861
	1,634,423	-	1,634,423
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	100	-	100
Vacation pay	321	-	321
	421	-	421
	1,634,844	-	1,634,844
Net operating results	$ (1,436,615)	$ -	$ (1,436,615)
Equipment purchases	$ (670)	$ -	$ (670)

Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act*.

[a] Treasury Board approved $350 transfer from the Capital for Emergent Projects element of the Expense and Equipment/Inventory Purchases vote of Infrastructure and Transportation.

[b] The responsibility for the administration of the $35 unexpended balance of the Cabinet Policy Committee on Health and Community Living was transferred from Department of Health and Wellness as per O.C. 24/2007.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2007	2006 (Note 3)
Expenses - Directly Incurred		
Grants	$ 214	$ 110
Other services	10,509	11,144
	$ 10,723	$ 11,254
Accounts receivable from other entities	$ 11,790	$ 10,548
Accounts payable to other entities	$ 196	$ 1,005

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 5.

	Other Entities	
	2007	2006 (Note 3)
Expenses - Incurred by others		
Accommodation	$ 14,708	$ 13,309
Legal services	696	747
Other services	4,590	4,203
	$ 19,994	$ 18,259

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Allocated Costs

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 5

	2007							2006
		Expenses - Incurred by Others			Valuation Adjustments			
Program	Expenses [1]	Accommodation Costs	Legal Services	Other Services	Vacation Pay	Doubtful Accounts	Total Expenses	Total Expenses (Note 3)
Provide targeted financial and health-related benefits	$ 984,565	$ 2,885	$ 182	$ 544	$ 331	$ 147	$ 988,654	$ 917,284
Provide and coordinate a range of supports for living in the community	601,893	11,475	462	3,287	123	1	617,241	653,117
Ministry support services	7,464	348	52	759	68	-	8,691	8,208
	$ 1,593,922	$ 14,708	$ 696	$ 4,590	$ 522	$ 148	$ 1,614,586	$ 1,578,609

[1] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Financial Statements

March 31, 2007

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Financial Statements

March 31, 2007

Auditor's Report

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Schedule 4	Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments, and Statutory Expenses by Element to Authorized Budget
Schedule 5	Salary and Benefits Disclosure
Schedule 6	Related Party Transactions
Schedule 7	Allocated Costs

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Department of Seniors and Community Supports as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Operations

Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 3)	Actual	Actual (Note 3)
Revenues (Schedule 1)			
Transfers from the Government of Canada	$ 193,410	$ 160,546	$ 171,776
Premiums, fees and licences	-	5	4
Other revenue	2,748	10,264	4,520
	196,158	170,815	176,300
Expenses - Directly Incurred (Note 2(b) and Schedule 7)			
Voted (Schedules 2 and 4)			
Ministry Support Services	7,861	7,464	6,968
Seniors Services	367,658	354,860	340,034
Strategic Planning and Supportive Living	160,961	179,622	222,337
Income Support for Persons with Disabilities	574,025	540,614	488,942
Community Support Systems	521,641	506,455	503,491
	1,632,146	1,589,015	1,561,772
Statutory (Schedules 2 and 4)			
Valuation adjustments			
Provision for doubtful accounts	100	147	(4)
Provision for vacation pay	85	378	401
	185	525	397
	1,632,331	1,589,540	1,562,169
Net operating results	$ (1,436,173)	$ (1,418,725)	$ (1,385,869)

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Financial Position

As at March 31, 2007
(thousands of dollars)

	2007	2006 (Note 3)
Assets		
Cash	$ 224	$ 3
Accounts receivable (Note 4)	38,810	36,630
Due from Alberta Social Housing Corporation	11,788	10,546
Tangible capital assets (Note 5)	1,860	844
	$ 52,682	$ 48,023
Liabilities		
Accounts payable and accrued liabilities	$ 190,825	$ 177,500
Unearned revenue	25,395	-
	216,220	177,500
Net assets		
Net assets (liabilities) at beginning of year	(129,477)	(13,551)
Net operating results	(1,418,725)	(1,385,869)
Net transfer from General Revenues	1,384,664	1,269,943
Net assets (liabilities) at end of year	(163,538)	(129,477)
	$ 52,682	$ 48,023

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Statement of Cash Flows

Year ended March 31, 2007
(thousands of dollars)

	2007	2006 (Note 3)
Operating transactions		
Net operating results	$ (1,418,725)	$ (1,385,869)
Non-cash items included in net operating results		
Amortization	239	271
Valuation adjustments	525	397
	(1,417,961)	(1,385,201)
Increase in accounts receivable before valuation adjustments	(2,327)	(15,577)
Increase in due from Alberta Social Housing Corporation	(1,242)	(8,449)
Increase in accounts payable and accrued liabilities before valuation adjustments	12,947	139,899
Increase in unearned revenue	25,395	-
Cash applied to operating transactions	(1,383,188)	(1,269,328)
Capital transactions		
Acquisition of tangible capital assets	(1,604)	(624)
Transfer of tangible capital assets	(64)	-
Disposal of tangible capital assets	413	-
Cash applied to capital transactions	(1,255)	(624)
Financing transactions		
Net transfer from General Revenues	1,384,664	1,269,943
Increase (decrease) in cash	221	(9)
Cash, beginning of year	3	12
Cash, end of year	$ 224	$ 3

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Department of Seniors and Community Supports operates under the authority of the *Government Organization Act*, Chapter G-10 Revised Statutes of Alberta 2000.

The purpose of the Department is to provide supports, services, programs, information and strategic planning that contribute to the inclusion, well-being and independence of seniors, persons with disabilities, and seniors in need of housing supports.

This is done by:

- Providing targeted financial and health-related benefits.
- Providing a range of housing options and supports for seniors.
- Providing and coordinating a range of supports for living in the community.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Department of Seniors and Community Supports, which is part of the Ministry of Seniors and Community Supports for which the Minister of Seniors and Community Supports is accountable. Other entities reporting to the Minister are the Persons with Developmental Disabilities Community Boards. The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenues when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met, and a reasonable estimate of the amounts can be made. Overpayments relating to Canada Social Transfer entitlements and transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities or unearned revenue.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recognized when authorized and eligibility criteria are met.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by Others

Services contributed by other entities in support of the Department's operations are disclosed in Schedule 7.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) **Basis of Financial Reporting** (continued)

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When tangible capital assets are gifted or sold for a nominal sum, the fair values of these tangible capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represent the difference between the carrying value of assets held by the Department and its liabilities.

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized and another reasonably possible amount. The nature of uncertainty for Canada Social Transfers can arise from changes in the base allocations which are primarily a result of updated personal and corporate tax information.

Included in accounts payable and accrued liabilities is an estimate of the eventual settlement resulting from a class action lawsuit in the amount of $2,660 (2006 - $9,345), which is subject to measurement uncertainty. The actual amount of the settlement could differ significantly from that estimated.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

NOTE 3 GOVERNMENT RESTRUCTURING AND PROGRAM TRANSFERS

As a result of government restructuring announced on December 16, 2006 (OC637/2006), the responsibility for housing services, except for seniors housing, was transferred to the Minister of Municipal Affairs and Housing.

As a result of program transfers, the responsibility for certain corporate services was transferred to Service Alberta and the responsibility for certain internal audit services was transferred from Treasury Board.

Comparatives for 2006 have been restated as if the Department had always been assigned its current responsibilities.

Net assets as previously reported at March 31, 2005	$	(71,628)
Reorganization transfer to Department of Municipal Affairs and Housing		33,055
Reorganization transfer from Alberta Social Housing Corporation		20,749
Program transfer to Alberta Social Housing Corporation		4,273
Net assets as restated at April 1, 2005	$	(13,551)
Net operating results reported March 31, 2006	$	(1,539,248)
Reorganization transfer to Department of Municipal Affairs and Housing		112,788
Reorganization transfer from Alberta Social Housing Corporation		487
Program transfer to Alberta Social Housing Corporation		37,236
Transfer to Service Alberta		1,034
Transfer to PDD Provincial Board		2,460
Transfer from Treasury Board		(626)
Restated net operating results March 31, 2006	$	(1,385,869)

NOTE 3 GOVERNMENT RESTRUCTURING AND PROGRAM TRANSFERS (continued)

Further, the PDD Provincial Board (Board) ceased operation on June 30, 2006, and its assets and liabilities, excluding cash, transferred to the Department of Seniors and Community Supports. Effective July 1, 2006, expenditures for PDD Program Support are included in the Department's current year operation.

NOTE 4 ACCOUNTS RECEIVABLE

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 7,252	$ -	$ 7,252	$ 5,509
Management organizations	15,894	-	15,894	15,894
Other receivables	15,776	112	15,664	15,227
	$ 38,922	$ 112	$ 38,810	$ 36,630

Accounts receivable are unsecured and non-interest bearing.

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 5 TANGIBLE CAPITAL ASSETS

	2007				2006
	Equipment	Computer hardware and software	Leasehold improvements	Total	Total
Estimated Useful Life	10 years	5 years	10 years		
Historical Cost [a]					
Beginning of year	$ 76	$ 3,471	$ -	$ 3,547	$ 2,923
Additions	19	1,425	160	1,604	624
Transfers	35	462	21	518	-
Disposal, including write-downs	-	(413)	-	(413)	-
	130	4,945	181	5,256	3,547
Accumulated Amortization					
Beginning of year	19	2,684	-	2,703	2,432
Amortization expense	10	227	2	239	271
Transfers	16	437	1	454	-
	45	3,348	3	3,396	2,703
Net book value at March 31, 2007	$ 85	$ 1,597	$ 178	$ 1,860	
Net book value at March 31, 2006	$ 57	$ 787	$ -		$ 844

[a] Historical cost includes work-in-progress at March 31, 2007 totaling $1,164 comprised of : equipment $19 (2006 - $13) computer hardware and software $985 (2006 - $469), and leasehold improvements $160 (2006 - $0).

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2007 the Department has the following contractual obligations:

	2007	2006
Agreements	$ 1,500	$ 2,000
Service contracts	9,859	11,031
Long-term leases	157	109
	$ 11,516	$ 13,140

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2007				2006
	Agreements	Service Contracts	Leases	Total	Total
2007	$ -	$ -	$ -	$ -	$ 7,178
2008	500	9,390	83	9,973	4,835
2009	500	401	54	955	627
2010	500	68	19	587	500
2011	-	-	1	1	-
	$ 1,500	$ 9,859	$ 157	$ 11,516	$ 13,140

NOTE 7 CONTINGENCIES

The Department has a contingent liability in respect of five claims (2006 - five claims) aggregating $3,062 (2006 - $2,987) relating to decisions made by the Eugenics Board of Alberta pursuant to the *Sexual Sterilization Act* of 1928, which was repealed in 1972. The ultimate outcome of these claims cannot be determined.

NOTE 7 CONTINGENCIES (continued)

At March 31, 2007 the Department is a defendant in nine legal claims (2006 – six legal claims). Five of these claims have specified amounts totalling $14,440 (2006 – four claims with a specified amount of $14,430). Included in the total legal claims are seven claims amounting to $14,430 (2006 – six claims amounting to $14,430) in which the Department has been jointly named with other entities. Three of the claims amounting to $6,150 (2006 – two claims amounting to $6,150) are covered by the Alberta Risk Management Fund. The resulting loss, if any, from these claims cannot be determined.

NOTE 8 DEFINED BENEFIT PLANS

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $3,367 for the year ended March 31, 2007 (2006 – $2,412).

At December 31, 2006, the Management Employees Pension Plan reported a deficiency of $6,765 (2005 – $165,895) and the Public Service Pension Plan reported a surplus of $153,024 (2005 – deficiency of $187,704). At December 31, 2006, the Supplementary Retirement Plan for Public Service Managers had a surplus of $3,698 (2005 – $10,018).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2007, the Bargaining Unit Plan reported an actuarial surplus of $153 (2006 – actuarial deficiency of $8,699) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,148 (2006 – $8,309). The expense for these two plans is limited to employer's annual contributions for the year.

NOTE 9 HOUSING PROPERTIES

The Department supports the provision of seniors housing through management organizations. Grants are provided to management organizations that have expenses in excess of revenues, and recoveries are made from management organizations that have revenues in excess of expenses. Management organizations do not record expenses for amortization and interest on long-term debt on buildings. These costs are incurred and recorded by the Alberta Social Housing Corporation.

The Alberta Social Housing Corporation administers assets (net book value of $483,346) on behalf of the Department. Long-term debt associated with these assets is $194,506. Costs incurred by Alberta Social Housing Corporation are debt servicing ($38,553), amortization and insurance ($16,080) and grants in kind ($2,674).

Day-to-day administration of the management bodies operating seniors housing is carried out by the Department of Municipal Affairs and Housing. The operating results of the seniors housing program are reported in these financial statements.

Information on total revenues and expenses of management organizations for the seniors housing program is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided.

	2007	2006
Revenues	$ 78,802	$ 67,719
Expenses	73,649	67,232
Net operating results	$ 5,153	$ 487

The above results are recorded on the statement of operations for the year as follows:

	2007	2006
Recoveries from management organizations	$ 5,153	$ 487

NOTE 10 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to 2007 presentation.

NOTE 11 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Senior Financial Officer and the Deputy Minister of the Department of Seniors and Community Supports.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Revenue

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget	Actual	Actual (Note 3)
Transfers from the Government of Canada			
Canada Social Transfers	$ 184,345	$ 132,539	$ 160,469
Government of Canada – affordable housing	-	15,173	-
Recoveries from Indian and Northern Affairs Canada	9,065	12,834	11,307
	193,410	160,546	171,776
Premiums, fees and licences	-	5	4
Other revenue			
Refunds of expenses	2,748	4,742	3,836
Interest	-	369	197
Recoveries from management organizations (Note 9)	-	5,153	487
	2,748	10,264	4,520
	$ 196,158	$ 170,815	$ 176,300

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 2

	2007		2006
	Budget	Actual	Actual (Note 3)
Voted			
Salaries, wages and employee benefits	$ 41,042	$ 42,953	$ 35,986
Supplies and services	34,483	31,249	26,612
Supplies and services from support service arrangements with related parties [a]	700	1,003	812
Grants	1,555,515	1,513,447	1,497,965
Other	90	124	126
Amortization of tangible capital assets	316	239	271
	$ 1,632,146	$ 1,589,015	$ 1,561,772
Statutory			
Valuation adjustments			
Provision for doubtful accounts	$ 100	$ 147	$ (4)
Provision for vacation pay	85	378	401
	$ 185	$ 525	$ 397

[a] The Department receives financial and administrative services from the Ministry of Employment, Immigration and Industry, and the Ministry of Children's Services.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 3

	2006-07		
	Estimates	Authorized Supplementary	Authorized Budget
Revenues			
Transfers from the Government of Canada	$ 193,410	$ -	$ 193,410
Other revenue	2,748	-	2,748
	196,158	-	196,158
Expenses - Directly Incurred			
Voted			
Ministry Support Services	7,861 [a]	-	7,861
Seniors Services	367,658	-	367,658
Strategic Planning and Supportive Living	160,961	-	160,961
Income Support for Persons with Disabilities	574,025	-	574,025
Community Support Systems	521,641 [b]	-	521,641
	1,632,146	-	1,632,146
Statutory Expenses			
Valuation adjustments			
Provision for doubtful accounts	100	-	100
Provision for vacation pay	85	-	85
	185	-	185
	1,632,331	-	1,632,331
Gain (loss) on disposal of tangible capital assets	-	-	-
Net operating results	$ (1,436,173)	$ -	$ (1,436,173)
Equipment purchases	$ 60	$ -	$ 60

Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act.*

[a] The responsibility for the administration of the $35 unexpended balance of the Cabinet Policy Committee on Health and Community Living was transferred from Department of Health and Wellness as per O.C. 24/2007.

[b] Treasury Board approved a $350 transfer from the Capital for Emergent Projects element of the Expense and Equipment/Inventory Purchases vote of the Department of Infrastructure and Transportation.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4

	2006-07				
		Authorized			Unexpended
	Estimates	Supplementary	Budget	Actuals [a]	(Over - Expended)
Voted Operating, Equipment Purchases and Capital Investment					
MINISTRY SUPPORT SERVICES					
1.0.1 Minister's Office	$ 463	$ -	$ 463	$ 452	$ 11
1.0.2 Deputy Minister's Office	594	-	594	581	13
1.0.3 Communications					
Operating expenses	457	-	457	363	94
Equipment purchases	-	-	-	20	(20)
1.0.4 Strategic Corporate Services					
Operating expenses	6,347	-	6,347	6,068	279
Equipment purchases	-	-	-	257	(257)
	7,861	**-**	**7,861**	**7,741**	**120**
SENIORS SERVICES					
2.1 Management and Operations					
2.1.1 Program Support	738	-	738	743	(5)
2.1.2 Alberta Seniors Benefit & School Property Tax Program Delivery					
Operating expenses	5,725	-	5,725	6,890	(1,165)
Equipment purchases	60	-	60	244	(184)
2.1.3 Client and Information Services	1,899	-	1,899	1,920	(21)
2.1.4 Special Needs Assistance Program Delivery	1,254	-	1,254	1,152	102
2.1.5 Seniors Dental & Optical Assistance Program Delivery					
Operating expenses	2,309	-	2,309	2,806	(497)
Equipment purchases	-	-	-	566	(566)
Total Sub-Program	**11,985**	**-**	**11,985**	**14,321**	**(2,336)**
2.2 Income Support for Seniors					
2.2.1 Alberta Seniors Benefit	265,733	-	265,733	254,995	10,738
2.2.2 School Property Tax Assistance	9,000	-	9,000	3,733	5,267
2.2.3 Seniors Project Grants	250	-	250	3,033	(2,783)
2.2.4 Special Needs Assistance Grants	22,750	-	22,750	18,815	3,935
2.2.5 Seniors Dental & Optical Assistance Program	58,000	-	58,000	60,773	(2,773)
Total Sub-Program	**355,733**	**-**	**355,733**	**341,349**	**14,384**
	367,718	**-**	**367,718**	**355,670**	**12,048**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

	2006-07				
		Authorized			Unexpended
	Estimates	Supplementary	Budget	Actuals [a]	(Over - Expended)
Voted Operating, Equipment Purchases and Capital Investment					
STRATEGIC PLANNING AND SUPPORTIVE LIVING					
3.1 Management and Operations					
3.1.1 Program Support	440	-	440	493	(53)
3.1.2 Supportive Living and Long Term Care Accommodation	4,486	-	4,486	2,221	2,265
3.1.3 Planning and Research					
Operating expenses	839	-	839	739	100
Equipment purchases	-	-	-	6	(6)
3.1.4 Public Guardian Services	6,710	-	6,710	6,602	108
3.1.5 Seniors Advisory Council	288	-	288	270	18
3.1.6 Alberta Aids to Daily Living	4,833	-	4,833	4,812	21
Total Sub-program	**17,596**	**-**	**17,596**	**15,143**	**2,453**
3.2 Supportive Living Grants					
3.2.1 Seniors Supportive Housing Incentive Program	500	-	500	-	500
3.2.2 Supportive Living Project Grants	458	-	458	789	(331)
3.2.3 Seniors Lodge Assistance	30,650	-	30,650	30,960	(310)
3.2.4 Senior Citizen Unique Homes	970	-	970	1,237	(267)
3.2.5 Support to Providers of Seniors Housing	2,087	-	2,087	3,730	(1,643)
3.2.6 Affordable Housing – Supportive Living	-	-	-	15,667	(15,667)
3.2.7 Rural Affordable Supportive Living	24,000	-	24,000	27,054	(3,054)
3.2.8 Alberta Aids to Daily Living Grants	83,935	-	83,935	84,280	(345)
3.2.9 Residential Access Modification Program	765	-	765	768	(3)
Total Sub-program	**143,365**	**-**	**143,365**	**164,485**	**(21,120)**
	160,961	**-**	**160,961**	**179,628**	**(18,667)**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

	2006-07				
	Authorized				
	Estimates	Supplementary	Budget	Actuals [a]	Unexpended (Over - Expended)
Voted Operating, Equipment Purchases and Capital Investment					
INCOME SUPPORT FOR PERSONS WITH DISABILITIES					
4.1 Management and Operations					
4.1.1 Program Support					
Operating expenses	5,204	-	5,204	5,646	(442)
Equipment purchases	-	-	-	422	(422)
4.1.2 Income Supports Program Delivery	15,328	-	15,328	15,614	(286)
4.1.3 Health Benefits Program Delivery	3,650	-	3,650	3,939	(289)
Total Sub-program	**24,182**	**-**	**24,182**	**25,621**	**(1,439)**
4.2 Assured Income for the Severely Handicapped					
4.2.1 Income Support	408,495	-	408,495	373,470	35,025
4.2.2 Health Benefits	141,348	-	141,348	141,945	(597)
Total Sub-program	**549,843**	**-**	**549,843**	**515,415**	**34,428**
	574,025	**-**	**574,025**	**541,036**	**32,989**

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Comparison of Expenses - Directly Incurred, Equipment Purchases and Capital Investments and Statutory Expenses by Element to Authorized Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

	2006-07				
		Authorized			Unexpended (Over - Expended)
	Estimates	Supplementary	Budget	Actuals [a]	
Voted Operating, Equipment Purchases and Capital Investment					
COMMUNITY SUPPORT SYSTEMS					
5.0.1 Program Support	310	-	310	341	(31)
5.0.2 Community Support Systems					
Operating expenses	6,137	-	6,137	678	5,459
Equipment purchases	-	-	-	89	(89)
5.0.3 Program Development for Persons with Disabilities	1,641	-	1,641	1,491	150
5.0.4 Premier's Council on the Status of Persons with Disabilities	804	-	804	614	190
5.0.5 Protection for Persons in Care	1,591	-	1,591	1,563	28
5.0.6 Brain Injury Initiative	4,584	-	4,584	4,609	(25)
5.0.7 Financial Assistance to the Persons with Developmental Disabilities Boards	506,574	-	506,574	497,159	9,415
	521,641	**-**	**521,641**	**506,544**	**15,097**
Total Voted Expenses	$ 1,632,206	$ -	$ 1,632,206	$ 1,590,619	$ 41,587
Operating expense	$ 1,632,146	$ -	$ 1,632,146	$ 1,589,015	$ 43,131
Equipment purchases	60	-	60	1,604	(1,544)
	$ 1632,206	$ -	$ 1632,206	$ 1,590,619	$ 41,587
Statutory Expenses					
Valuation Adjustments and Other Provisions	$ 185	$ -	$ 185	$ 525	$ (340)

[a] Includes achievement bonus of $837.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Salary and Benefits Disclosure

Year ended March 31, 2007
(in dollars)

SCHEDULE 5

	2007				2006
	Base Salary [1]	Other Cash Benefits [2]	Other Non-cash Benefits [3]	Total	Total
Deputy Minister[4]	$ 206,000	$ 31,000	$ 47,301	$ 284,301	$ 308,643
Executives					
Assistant Deputy Minister, Seniors Services	157,044	36,376	37,062	230,482	187,601
Assistant Deputy Minister, Strategic Planning and Supportive Living	157,044	60,444	36,714	254,202	176,581
Assistant Deputy Minister, Income Support for Persons with Disabilities	140,136	21,920	33,612	195,668	192,474
Assistant Deputy Minister, Community Support Systems[5]	39,261	45,721	8,338	93,320	204,026

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[1] Base salary includes regular base pay.

[2] Other cash benefits include bonuses and vacation payouts.

[3] Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension and supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[4] Automobile provided, no dollar amount included in other non-cash benefits.

[5] Position was no longer in effect July 1, 2006.

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 6

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses - Directly Incurred				
Grants	$ 492,008	$ 494,371	$ -	$ 1
Other services	-	-	3,773	3,387
	$ 492,008	$ 494,371	$ 3,773	$ 3,388
Accounts receivable	$ -	$ -	$ 11,788	$ 10,546
Accounts payable	$ -	$ -	$ -	$ 37

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 7.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Recoveries				
Services provided	$ -	$ 533	$ -	$ -
Expenses - Incurred by others				
Accommodation	$ -	$ -	$ 4,015	$ 2,595
Legal services	-	-	477	566
Other services	-	-	2,535	2,123
	$ -	$ -	$ 7,027	$ 5,284

DEPARTMENT OF SENIORS AND COMMUNITY SUPPORTS

Allocated Costs

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 7

Program	2007 Expenses [1]	Expenses - Incurred by Others: Accommodation Costs	Expenses - Incurred by Others: Legal Services	Expenses - Incurred by Others: Other Services	Valuation Adjustments: Vacation Pay	Valuation Adjustments: Doubtful Accounts	2007 Total Expenses	2006 Total Expenses (Note 3)
Ministry Support Services	$ 7,464	$ 348	$ 52	$ 759	$ 68	$ -	$ 8,691	$ 8,208
Seniors Services	354,860	914	79	149	44	147	356,193	341,176
Strategic Planning and Supportive Living	179,622	836	198	884	75	-	181,615	223,755
Income Support for Persons with Disabilities	540,614	1,732	63	174	272	-	542,855	490,618
Community Support Systems	506,455	185	85	569	(81)	-	507,213	503,163
	$ 1,589,015	$ 4,015	$ 477	$ 2,535	$ 378	$ 147	$ 1,596,567	$ 1,566,920

[1] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Financial Statements

June 30, 2006

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Financial Statements

June 30, 2006

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1	Expenses - Directly Incurred Detailed by Object
Schedule 2	Budget
Schedule 3	Salary and Benefits Disclosure
Schedule 4	Related Party Transactions
Schedule 5	Allocated Costs

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Provincial Board as at June 30, 2006 and the statements of operations and cash flows for the three months then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Provincial Board as at June 30, 2006 and the results of its operations and its cash flows for the three months then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta

May 18, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Operations

For the Three Months ended June 30, 2006
(thousands of dollars)

	2007		2006
	Budget (12 Months) (Schedule 2)	Actual (3 Months)	Actual (12 Months)
Revenue			
Transfer from Department of Seniors and Community Supports	$ 506,224	$ 206,010	$ 494,371
Interest income	181	101	148
Previous year's refund of expenditures	500	57	40
	506,905	206,168	494,559
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Board Governance	180	62	260
Supports to Delivery Systems	11,558	1,461	5,950
Financial Assistance to Community Boards:			
Northwest Region Community Board	18,854	7,730	18,545
Northeast Region Community Board	25,643	9,894	25,543
Edmonton Region Community Board	144,591	64,664	141,016
Central Region Community Board	124,401	54,152	123,408
Calgary Region Community Board	127,806	51,432	126,647
South Region Community Board	53,875	25,275	53,228
	506,908	214,670	494,597
Valuation adjustments (Schedule 1)	10	85	(16)
Write -down of capital assets	-	2	-
	506,918	214,757	494,581
Net operating results	$ (13)	$ (8,589)	$ (22)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Financial Position

As at June 30, 2006
(thousands of dollars)

	2007 June 30, 2006 (3 Months)	2006 (12 Months)
Assets		
Cash	$ -	$ 5,955
Accounts receivable	-	42
Tangible capital assets	-	69
Long term investments	-	3,479
	$ -	$ 9,545
Liabilities		
Accounts payable and accrued liabilities	$ -	$ 1,232
Net Assets		
Net assets at beginning of period	-	8,335
Net operating results	-	(22)
Net assets at end of period	-	8,313
	$ -	$ 9,545

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Statement of Cash Flows

For the Three Months ended June 30, 2006
(thousands of dollars)

	2007 June 30, 2006 (3 Months)	2006 (12 months)
Operating transactions		
Net operating results	$ (8,589)	$ (22)
Non-cash items included in net operating results		
Amortization	3	7
Write-down of capital assets	2	-
Valuation adjustments	85	(16)
Realized gain on investments	(140)	-
	(8,639)	(31)
Net change in non-cash operating working capital items	(866)	(348)
Cash applied to operating transactions	(9,505)	(379)
Capital transactions		
Acquisition of tangible capital assets	-	(30)
Investing transactions		
Increase in bond fund	-	(144)
Proceeds from redemption of investment in bond fund	3,619	-
Cash provided by (applied to) investing transactions	3,619	(144)
Decrease in cash	(5,886)	(553)
Cash, beginning of year	5,955	6,508
Transfer to GRF (Note 3)	69	-
Cash, end of period	$ -	$ 5,955

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

For the Three Months ended June 30, 2006
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Provincial Board (the Board) was a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operated under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

Through advocacy and service, the Board helps adults with developmental disabilities to live as independently as possible within the community.

Bill 30, the *Persons with Developmental Disabilities (PDD) Community Governance Amendment Act, 2006* was proclamed on June 30, 2006. The bill transfers the functions of the existing PDD Provincial Board to the Department of Seniors and Community Supports. As a result, the Provincial Board has ceased operations.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

For the Three Months ended June 30, 2006
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits are included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations and investments in a bond fund.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) **Basis of Financial Reporting** (continued)

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Long term investments are recorded at cost. Where there has been a loss in the value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

NOTE 3 DISSOLUTIONS OF OPERATIONS

Pursuant to Order in Council 270/2006, cash and securities of the Provincial Board were deposited in the General Revenue Fund. Personal property, obligations and liabilities of the Provincial Board other than cash and securities were transferred to the Department of Seniors and Community Supports on June 30, 2006.

The following cash and securities were transferred to the General Revenue Fund as at June 30, 2006:

Cash	$ 69

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

For the Three Months ended June 30, 2006
(thousands of dollars)

NOTE 3 DISSOLUTIONS OF OPERATIONS (continued)

The followng assets and liabilities were transferred to the Department of Seniors and Community Supports as at June 30, 2006.

Assets		
Accounts receivable	$	4
Tangible capital assets		64
Prepaid expenses		122
	$	190
Liabilities		
Accounts payable and accrued liabilities	$	535
Net liabilities transferred to the Department of Seniors and Community Supports	$	(345)

NOTE 4 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

NOTE 5 LONG TERM INVESTMENTS

The market value at June 21, 2006 was $3,619 (March 31, 2006 – $3,641).

The Bond Fund was liquidated on June 21, 2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Notes to the Financial Statements

For the Three Months ended June 30, 2006
(thousands of dollars)

NOTE 6 NET CHANGE IN NON-CASH WORKING CAPITAL

Net change in non-cash working capital is calculated as the difference between March 31, 2006 balances and those listed in Note 3. The net change comprises:

	2007	2006
Accounts receivable	$ 38	$ (5)
Accounts payable and accrued liabilities before valuation adjustments	(782)	(343)
Prepaid expenses	(122)	-
	$ (866)	$ (348)

NOTE 7 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2006-07 budget. The prior year's financial statements revenue and expenses have been reduced by $ 2,460 to record this change.

NOTE 8 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Deputy Minister of Seniors and Community Supports.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Expenses - Directly Incurred Detailed by Object

For the Three Months ended June 30, 2006
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget (12 Months)	Actual (3 Months)	Actual (12 Months)
Manpower	$ 8,081	$ 778	$ 2,957
Supplies and services	3,473	675	3,079
Grants	495,351	213,214	488,554
Amortization of tangible capital assets	3	3	7
	506,908	214,670	494,597
Valuation adjustments	10	85	(16)
	$ 506,918	$ 214,755	$ 494,581

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Budget

For the Three Months ended June 30, 2006
(thousands of dollars)

SCHEDULE 2

	2006-07		
	Budget	Provincial Board Reallocation [a]	Final Budget
Revenue			
Transfer from Department of Seniors and Community Supports	$ 506,224	$ -	$ 506,224
Interest	181	-	181
Previous year's refund of expenditures	500	-	500
	506,905	-	506,905
Expenses - Directly Incurred			
Board governance	180		180
Support to Delivery Systems	11,558	(237)	11,321
Financial assistance to Community Boards:			
Northwest Region Community Board	18,854	-	18,854
Northeast Region Community Board	25,643	-	25,643
Edmonton Region Community Board	144,591	-	144,591
Central Region Community Board	124,401	-	124,401
Calgary Region Community Board	127,806	-	127,806
South Region Community Board	53,875	237	54,112
	506,908	-	506,908
Valuation adjustments	10	-	10
Net operating results	$ (13)	$ -	$ (13)

[a] Budget adjustments were approved by the Provincial Board on May 11,2006.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Salary and Benefits Disclosure

For the Three Months ended June 30, 2006
(thousands of dollars)

SCHEDULE 3

	2007				2006
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 5	$ -	$ 5	$ 26
Board Members [e]	-	26	-	26	78
Chief Executive Officer [f]	37	-	8	45	192
Executive Director, Finance and Information Technology Services [g]	29	-	7	36	148
Executive Director, Strategic and Organizational Development [g]	28	-	7	35	140
Director, Human Resources [g]	21	-	6	27	104
Manager, Business Planning [g]	22	-	6	28	118

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[a] Base salary includes regular base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 14 board member positions (1 vice chair, 7 members-at-large and 6 Community Board chairs) that were occupied for varying lengths of time during the year. These amounts represent honoraria payments made to the vice chair, 7 members-at-large and appeal panel honoraria payments for all board members.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Related Party Transactions

For the Three Months ended June 30, 2006
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Department of Seniors and Community Supports	$ 206,010	$ 494,371	$ -	$ -
Expenses - Directly Incurred				
Financial assistance to Community Boards:				
Northwest Region Community Board	$ 7,730	$ 18,545	$ -	$ -
Northeast Region Community Board	9,894	25,543	-	-
Edmonton Region Community Board	64,664	141,016	-	-
Central Region Community Board	54,152	123,408	-	-
Calgary Region Community Board	51,432	126,647	-	-
South Regional Community Board	25,275	53,228	-	-
Other services	-	-	123	778
	$ 213,147	$ 488,387	$ 123	$ 778
Accounts payable	$ -	$ -	$ -	$ 500
Accounts receivable	$ -	$ 2	$ -	$ -

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Related Party Transactions

For the Three Months ended June 30, 2006
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 26	$ 143
Department of Justice and Attorney General	-	-	8	56
Department of Seniors and Community Supports	-	10	-	-
Service Alberta	-	-	189	1,089
	$ -	$ 10	$ 223	$ 1,288

PERSONS WITH DEVELOPMENTAL DISABILITIES PROVINCIAL BOARD

Allocated Costs

For the Three Months ended June 30, 2006
(thousands of dollars)

SCHEDULE 5

Program	2007 Expenses [a]	Expenses - Incurred by Others: Accommodation Costs	Expenses - Incurred by Others: Legal Services	Expenses - Incurred by Others: Other Services	Valuation Adjustments: Provision for Vacation Pay	2007 Total Expenses	2006 Total Expenses
Board Governance	$ 62	$ -	$ -	$ -	$ -	$ 62	$ 260
Support to Delivery Systems	1,461	26	8	189	85	1,769	7,232
Financial Assistance to Community boards							
Northwest Region Community Board	7,730	-	-	-	-	7,730	18,545
Northeast Region Community Board	9,894	-	-	-	-	9,894	25,543
Edmonton Region Community Board	64,664	-	-	-	-	64,664	141,016
Central Region Community Board	54,152	-	-	-	-	54,152	123,408
Calgary Region Community Board	51,432	-	-	-	-	51,432	126,647
South Region Community Board	25,275	-	-	-	-	25,275	53,228
	$ 214,670	$ 26	$ 8	$ 189	$ 85	$ 214,978	$ 495,879

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Financial Statements

March 31, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Financial Statements

March 31, 2007

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Schedule 3 Salary and Benefits Disclosure

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Calgary Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Calgary Region Community Board as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

I also report that, as described in Note 10, the Board made certain payments that did not comply with the *Persons with Developmental Disabilities Community Governance Act.*

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 9, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 127,806	$ 51,432	$ 126,647
Transfer from Department of Seniors and Community Supports	-	77,329	-
Previous year's refund of expenditures	-	400	25
	127,806	129,161	126,672
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	66,515	59,610	58,466
Employment Supports	11,798	6,219	7,109
Community Access Supports	25,381	27,778	26,926
Specialized Community Supports	2,510	5,044	1,914
Direct Operations	1,130	810	899
Supports to Delivery Systems	20,290	28,204	28,872
Board Governance	170	81	134
	127,794	127,746	124,320
Valuation adjustments (Schedule 1)	84	(26)	32
	127,878	127,720	124,352
Net operating results	$ (72)	$ 1,441	$ 2,320

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash	$ 10,503	$ 10,321
Accounts receivable (Note 3)	4	4
Tangible capital assets (Note 6)	23	77
	$ 10,530	$ 10,402
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 5,870	$ 7,183
Net assets		
Net assets at beginning of year	3,219	899
Net operating results	1,441	2,320
Net assets at end of year	4,660	3,219
	$ 10,530	$ 10,402

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating transactions		
Net operating results	$ 1,441	$ 2,320
Non-cash items included in net operating results		
Valuation adjustments	(26)	32
Amortization	54	112
	1,469	2,464
Decrease in accounts receivable	-	1
(Decrease) increase in accounts payable and accrued liabilities before valuation adjustments	(1,287)	1,920
Cash provided by operating transactions	182	4,385
Cash, beginning of year	10,321	5,936
Cash, end of year	$ 10,503	$ 10,321

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Calgary Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations – other expenses incurred to operate the following facilities:

- Bow Park Court
- Scenic Bow Legion Group Homes
- Parkmont Achievement Center

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/ Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	$ 2	$ -	$ 2	$ 4
Other	2	-	2	-
	$ 4	$ -	$ 4	$ 4

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2007	2006
Accrued grants to individuals	$ 4,391	$ 2,980
Employees' accrued vacation pay and manpower costs	1,256	1,266
Accrued supplies and services	223	270
Retroactive wage enhancement for service providers	-	2,667
	$ 5,870	$ 7,183

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 6 TANGIBLE CAPITAL ASSETS

	2007				2006
	Vehicles	Equipment	Equipment	Total	Total
Estimated Useful Life	3 years	10 years	15 years		
Historical Cost					
Beginning of year	$ 348	$ 10	$ 13	$ 371	$ 371
Additions	-	-	-	-	-
Disposal, including write-downs	-	-	-	-	-
	348	10	13	371	371
Accumulated Amortization					
Beginning of year	290	2	2	294	182
Amortization expense	52	1	1	54	112
Effect of disposals	-	-	-	-	-
	342	3	3	348	294
Net book value at March 31, 2007	$ 6	$ 7	$ 10	$ 23	
Net book value at March 31, 2006	$ 58	$ 8	$ 11		$ 77

NOTE 7 CONTRACTUAL OBLIGATIONS

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2008 similar to those provided in 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 8 CONTINGENT LIABILITIES

At March 31, 2007 the Board is a defendant in two legal claims which have been jointly named with other entities. The specified amounts of the claims total $425. The resulting loss, if any, from these claims cannot be determined.

NOTE 9 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2007 trust funds under administration were as follows.

Client trust funds		

NOTE 10 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 37 individuals that has been included in the Statement of Operations is estimated to be $1,140 (2006 – 49 individuals totalling $1,262). The total cost for an agency that has been included in the Statement of Operations is estimated to be $979 (2006 – 2 agencies totalling $1,076). Agency cost includes 11 individuals, as noted above, estimated to be $367.

NOTE 11 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2006-07 budget. The prior year's financial statements revenue and expenses have been reduced by $ 209 to record this change.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 12 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

NOTE 13 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Boa

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget	Actual	Actual
Manpower	$ 13,263	$ 11,238	$ 11,498
Supplies and services	57,778	62,618	59,408
Grants	56,630	54,444	53,900
Amortization of tangible capital assets	123	54	112
	127,794	128,354	124,918
Valuation adjustments	84	(26)	32
Total expenses before recoveries	127,878	128,328	124,950
Less recovery from support service arrangement with related parties [a]	-	(608)	(598)
	$ 127,878	$ 127,720	$ 124,352

[a] The Board provides specialized program supports to children who are the responsibility of Calgary and Area Child and Family Services Authority. Costs incurred for these activities are recovered from the Calgary and Area Child and Family Services Authority.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 2

	2006-07		
	Budget	Adjustments [a]	Final Budget
Revenue			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 127,806	$ 955	$ 128,761
Expenses - Directly Incurred			
Community Living Supports	66,515	-	66,515
Employment Supports	11,798	-	11,798
Community Access Supports	25,381	-	25,381
Specialized Community Supports	2,510	955	3,465
Direct Operations	1,130	-	1,130
Supports to Delivery Systems	20,290	-	20,290
Board Governance	170	-	170
	127,794	955	128,749
Valuation adjustments	84	-	84
Net operating results	$ (72)	$ -	$ (72)
Capital investments	$ 135	$ -	$ 135

[a] Budget adjustments were approved by the Deputy Minister in March 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 3

	2007				2006
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 21	$ -	$ 21	$ 24
Board Members [e]	-	44	-	44	71
Chief Executive Officer [f]	129	23	29	181	149
Executive Director, Graduated Supports [g]	91	9	23	123	110
Manager, Community Resource Management [g]	82	7	22	111	78
Manager, Individual Supports [g]	66	7	23	96	95

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[a] Base salary includes regular base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board (occupied by two individuals during the year).

[e] There are 6 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 51,432	$ 126,647	$ -	$ -
Department of Seniors and Community Supports	77,329	-	-	-
	$ 128,761	$ 126,647	$ -	$ -
Expenses - Directly Incurred				
Service Alberta	$ -	$ -	$ 208	$ 101
Department of Children's Services	-	-	122	43
Department of Advanced Education and Technology	-	-	52	139
Department of Health and Wellness	-	-	58	-
	$ -	$ -	$ 440	$ 283
Accounts payable	$ -	$ -	$ 14	$ 95

PERSONS WITH DEVELOPMENTAL DISABILITIES CALGARY REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 2,087	$ 1,717
Department of Justice and Attorney General	-	-	42	18
Department of Seniors and Community Supports	-	35	-	-
Service Alberta	-	-	478	177
	$ -	$ 35	$ 2,607	$ 1,912

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

PERSONS WITH DEVELOPMENTAL DISABILITIES
CALGARY REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 5

	2007						2006
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	Total Expenses
Community Living Supports	$ 59,610	$ 1,480	$ -	$ -	$ -	$ 61,090	$ 59,659
Employment Supports	6,219	-	-	-	-	6,219	7,109
Community Access Supports	27,778	205	-	-	-	27,983	27,147
Specialized Community Supports	5,044	-	-	-	-	5,044	1,914
Direct Operations	810	-	-	-	-	810	899
Supports to Delivery Systems	28,204	402	42	478	(26)	29,100	29,437
Board Governance	81	-	-	-	-	81	134
	$ 127,746	$ 2,087	$ 42	$ 478	$ (26)	$ 130,327	$ 126,299

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Financial Statements

March 31, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Financial Statements

March 31, 2007

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1	Expenses - Directly Incurred Detailed by Object
Schedule 2	Budget
Schedule 3	Salary and Benefits Disclosure
Schedule 4	Related Party Transactions
Schedule 5	Allocated Costs

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Central Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Central Region Community Board as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 1, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 124,401	$ 54,152	$ 123,408
Transfer from Department of Seniors and Community Supports	-	71,342	-
Previous year's refund of expenditures	-	318	169
Fee revenue	1,040	1,105	1,135
Program fund revenue	250	196	210
	125,691	127,113	124,922
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	73,577	72,497	71,136
Employment Supports	4,156	2,852	3,067
Community Access Supports	14,066	12,443	13,354
Specialized Community Supports	4,621	4,405	4,913
Direct Operations	14,550	14,154	14,304
Supports to Delivery Systems	14,167	19,511	17,074
Board Governance	157	105	126
Program Fund	250	201	211
	125,544	126,168	124,185
Valuation adjustments (Schedule 1)	366	154	294
Other expenses			
Loss on disposal of assets	-	1	9
	125,910	126,323	124,488
Net operating results	$ (219)	$ 790	$ 434

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash	$ 7,994	$ 9,009
Accounts receivable (Note 3)	240	243
Inventory	450	469
Tangible capital assets (Note 6)	1,340	1,261
	$ 10,024	$ 10,982
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 8,431	$ 10,179
Net Assets		
Net assets at beginning of year	803	369
Net operating results	790	434
Net assets at end of year	1,593	803
	$ 10,024	$ 10,982

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating transactions		
Net operating results	$ 790	$ 434
Non-cash items included in net operating results		
Valuation adjustments	154	294
Amortization	278	311
Loss on disposal of assets	1	9
	1,223	1,048
Decrease in accounts receivable	3	82
Decrease (increase) in Inventory	19	(65)
(Decrease) increase in accounts payable and accrued liabilities before valuation adjustments	(1,902)	1,318
Cash (applied to) provided by operating transactions	(657)	2,383
Capital transactions		
Acquisition of tangible capital assets	(358)	(262)
(Decrease) increase in cash	(1,015)	2,121
Cash, beginning of year	9,009	6,888
Cash, end of year	$ 7,994	$ 9,009

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Central Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred Expenses

Expenses directly incurred are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Revenues and Expenses Reported on the Statement of Operations

Fee revenue - Michener Centre and Youngstown Home collect fees from certain residents in accordance with the Social Care Facilities Rates Order. Fees in the amount of $973 were collected during the year (2006 - $1,041).In addition, Michener Centre collects fees from external users of the Roland Michener Recreation Centre. Fees in the amount of $132 were collected during the year (2006 - $94).

Program fund revenue and expenses - The Board administers funds that are designated by the Minister of Finance as regulated. Revenues are generated from and expenses are incurred for the production and sale of goods and the provision of dental services to external users. The funds are used to provide recreational, social and vocational opportunities and dental services to persons with developmental disabilities.

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations - other expenses incurred to operate the following facilities:

- Michener Centre, Red Deer, Alberta
- Youngstown Home, Youngstown, Alberta

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the average cost method.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in a sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

NOTE 3 ACCOUNTS RECEIVABLE

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Trades receivable	$ 236	$ -	$ 236	$ 137
Contract recovery	-	-	-	102
Other	4	-	4	4
	$ 240	$ -	$ 240	$ 243

Accounts receivable are unsecured and non-interest bearing.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2007	2006
Accrued grants to individuals	$ 1,263	$ 1,819
Employees' accrued vacation pay and manpower costs	6,417	5,682
Accrued supplies and services	623	2,613
Accrued capital purchases	128	65
	$ 8,431	$ 10,179

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 6 TANGIBLE CAPITAL ASSETS

	2007				2006
	Leasehold	Equipment	Computer Equipment	Total	Total
Estimated Useful Life	5-10 years	5-10 years	5 years		
Historical Cost					
Beginning of year	$ -	$ 3,659	$ 435	$ 4,094	$ 3,884
Additions	270	81	7	358	268
Disposal, including write-downs	-	10	10	20	58
	270	3,730	432	4,432	4,094
Accumulated Amortization					
Beginning of year	-	2,420	413	2,833	2,565
Amortization expense	8	261	9	278	311
Effect of disposals	-	10	9	19	43
	8	2,671	413	3,092	2,833
Net book value at March 31, 2007	$ 262	$ 1,059	$ 19	$ 1,340	
Net book value at March 31, 2006	$ -	$ 1,239	$ 22		$ 1,261

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 7 CONTRACTUAL OBLIGATIONS

As at March 31, 2007, the Board has the following contractual obligations:

	2007	2006
Service contracts [a]	$ 2,785	$ 2,751
Long-term leases [b]	281	211
	$ 3,066	$ 2,962

[a] Actual amounts are dependent on the usage of service.

[b] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2007			2006
	Service Contracts	Long-term Leases	Total	Total
2007	$ -	$ -	$ -	$ 2,690
2008	2,653	118	2,771	247
2009	132	92	224	20
2010	-	51	51	5
2011	-	20	20	-
	$ 2,785	$ 281	$ 3,066	$ 2,962

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2008 similar to those provided in 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers trust funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2007 trust funds under administration were as follows:

	2007	2006
Client Trust Funds	$ 226	$ 212

NOTE 9 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, the Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 4 individuals that has been included in the Statement of Operations is estimated to be $184 (2006 – 6 clients totalling $249)

NOTE 10 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2006-07 budget. The prior year's financial statements revenue and expenses have been reduced by $567 to record this change.

NOTE 11 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

NOTE 12 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget	Actual	Actual
Manpower	$ 43,706	$ 45,165	$ 45,696
Supplies and services	66,525	67,290	64,200
Grants	15,000	13,435	13,978
Amortization of tangible capital assets	313	278	311
	125,544	126,168	124,185
Valuation adjustments	366	154	294
	$ 125,910	$ 126,322	$ 124,479

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 2

	2006-07		
	Budget	Adjustment [a]	Final Budget
Revenue			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 124,401	$ 1,093	$ 125,494
Fee revenue	1,040	-	1,040
Program fund revenue	250	-	250
	125,691	1,093	126,784
Expenses - Directly Incurred			
Community Living Supports	73,577	-	73,577
Employment Supports	4,156	-	4,156
Community Access Supports	14,066	-	14,066
Specialized Community Supports	4,621	1,093	5,714
Direct Operations	14,550	-	14,550
Supports to Delivery Systems	14,167	-	14,167
Board Governance	157	-	157
Program Fund	250	-	250
	125,544	1,093	126,637
Valuation adjustments	366	-	366
Net operating results	$ (219)	$ -	$ (219)

[a] Budget adjustments were approved by the Deputy Minister on March 15, 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 3

	2007				2006
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ -	$ 18	$ 18	$ 22
Board Members [e]	-	-	56	56	67
Chief Executive Officer [f]	128	23	30	181	170
Chief Operating Officer [g]	99	19	25	143	143
Specialty Services Manager [g]	95	10	25	130	119
Manager, Human Resources [g]	84	10	21	115	108
Chief Financial Officer [g]	88	9	21	118	108
Manager, Corporate Development [g]	81	9	21	111	103
Director, Community Resources [g]	44	4	24	72	120
Project Manager [g]	106	13	27	146	67

Prepared in accordance with Treasury Board Directives 12/98 as amended.

[a] Base salary includes regular base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long-term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 9 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 54,152	$ 123,408	$ -	$ -
Department of Seniors and Community Supports	71,342	-	-	-
	$ 125,494	$ 123,408	$ -	$ -
Expenses - Directly Incurred				
Service Alberta	$ -	$ -	$ 204	$ 275
Advanced Education and Technology	-	-	169	208
Department of Health and Wellness	-	-	415	415
	$ -	$ -	$ 788	$ 898
Accounts payable	$ -	$ -	$ -	$ 114

PERSONS WITH DEVELOPMENTAL DISABILITIES CENTRAL REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 6,256	$ 6,761
Service Alberta	-	-	469	479
Department of Justice and Attorney General	-	-	32	16
Department of Seniors and Community Supports	-	267	-	-
	$ -	$ 267	$ 6,757	$ 7,256

PERSONS WITH DEVELOPMENTAL DISABILITIES
CENTRAL REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 5

	2007						2006
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs	Legal Services	Other Services	Provision for Vacation	Total Expenses	Total Expenses
Community Living Supports	$ 72,497	$ 3,816	$ 32	$ -	$ 156	$ 76,501	$ 76,350
Employment Supports	2,852	-	-	-	-	2,852	3,067
Community Access Supports	12,443	688	-	-	(43)	13,088	14,117
Specialized Community Supports	4,405	250	-	-	34	4,689	4,960
Direct Operations	14,154	1,064	-	-	(42)	15,176	15,438
Supports to Delivery Systems	19,511	438	-	469	49	20,467	17,733
Board Governance	105	-	-	-	-	105	126
Program Fund	201	-	-	-	-	201	211
	$ 126,168	$ 6,256	$ 32	$ 469	$ 154	$ 133,079	$ 132,002

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Edmonton Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Edmonton Region Community Board as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 9, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 144,591	$ 64,664	$ 141,016
Transfer from Department of Seniors and Community Supports	-	80,251	-
Previous year's refund of expenditures	-	987	887
Premiums, fees and licenses	100	310	307
	144,691	146,212	142,210
Expenses - Directly Incurred (Note 2(b) and Schedules 1 and 5)			
Programs			
Community Living Supports	85,058	92,061	89,297
Employment Supports	7,292	6,658	6,479
Community Access Supports	15,767	14,962	14,841
Specialized Community Supports	12,393	4,534	1,461
Direct Operations	1,594	1,277	1,338
Supports to Delivery Systems	22,439	23,517	27,205
Board Governance	150	75	95
	144,693	143,084	140,716
Valuation adjustments (Schedule 1)	119	16	118
	144,812	143,100	140,834
Net operating results	$ (121)	$ 3,112	$ 1,376

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash	$ 10,028	$ 10,613
Accounts receivable (Note 3)	198	324
Tangible capital assets (Note 6)	21	21
	$ 10,247	$ 10,958
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 5,343	$ 9,166
Net Assets		
Net assets (liabilities) at beginning of year	1,792	416
Net operating results	3,112	1,376
Net assets at end of year	4,904	1,792
	$ 10,247	$ 10,958

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating transactions		
Net operating results	$ 3,112	$ 1,376
Non-cash items included in net operating results		
Valuation adjustments	16	118
Amortization	6	10
	3,134	1,504
Decrease (increase) in accounts receivable	126	(188)
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	(3,839)	1,493
Cash provided by (applied to) operating transactions	(579)	2,809
Capital transactions		
Acquisition of tangible capital assets	(6)	(27)
(Decrease) increase in cash	(585)	2,782
Cash, beginning of year	10,613	7,831
Cash, end of year	$ 10,028	$ 10,613

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Edmonton Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- amortization of tangible capital assets;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Direct Operations - other expenses incurred to operate the Eric Cormack Center and 11 community homes in the greater Edmonton area.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Maintenance recovery	$ 42	$ -	$ 42	$ 86
GST receivable	2	-	2	3
Contract recovery	-	-	-	166
Other	154	-	154	69
	$ 198	$ -	$ 198	$ 324

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2007	2006
Accrued grants to individuals	$ 3,687	$ 7,279
Employees' accrued vacation pay and manpower costs	1,498	1,485
Accrued supplies and services	158	402
	$ 5,343	$ 9,166

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES
EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 6 TANGIBLE CAPITAL ASSETS

	2007			2006
	Equipment	Leasehold improvements	2007 Total	2006 Total
Estimated useful life	7 years	5 years		
Historical cost				
Beginning of year	$ 17	$ 27	$ 44	$ 17
Additions	6	-	6	27
	23	27	50	44
Accumulated amortization				
Beginning of year	17	6	23	13
Amortization expense	1	5	6	10
	18	11	29	23
Net book value at March 31, 2007	$ 5	$ 16	$ 21	
Net book value at March 31, 2006	$ -	$ 21		$ 21

NOTE 7 CONTRACTUAL OBLIGATIONS

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2008 similar to those provided in 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 8 TRUST FUNDS UNDER ADMINISTRATION

The Board administers funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Board's financial statements.

As at March 31, 2007 trust funds under administration were as follows:

	2007	2006
Client trust funds	$ 72	$ 66
Donations to clients	5	2
	$ 77	$ 68

NOTE 9 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program.

Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services in 2007 for 11 individuals that has been included in the Statement of Operations is estimated to be $534 (2006 – 12 clients totalling $616).

NOTE 10 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2006-07 budget. The prior year's financial statements revenue and expenses have been reduced by $225 to record this change.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 11 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

NOTE 12 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget	Actual	Actual
Manpower	$ 16,496	$ 15,287	$ 15,412
Supplies and services	78,726	82,979	80,598
Grants	49,469	44,812	44,696
Amortization of tangible capital assets	2	6	10
	144,693	143,084	140,716
Valuation adjustments	119	16	118
	$ 144,812	$ 143,100	$ 140,834

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 2

	2006-07		
	Budget	Adjustment [a]	Final Budget
Revenue			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 144,591	$ 324	$ 144,915
Premiums, fees and licenses	100	-	100
	144,691	324	145,015
Expenses - Directly Incurred			
Community Living Supports	85,058	-	85,058
Employment Supports	7,292	-	7,292
Community Access Supports	15,767	-	15,767
Specialized Community Supports	12,393	324	12,717
Direct Operations	1,594	-	1,594
Supports to Delivery Systems	22,439	-	22,439
Board Governance	150	-	150
	144,693	324	145,017
Valuation adjustments	119	-	119
Net operating results	$ (121)	$ -	$ (121)

[a] Budget adjustments were approved by the Deputy Minister on March 15, 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 3

	2007				2006
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 25	$ -	$ 25	$ 27
Board Members [e]	-	28	-	28	39
Chief Executive Officer [f]	128	17	30	175	164
Assistant Chief Executive Officer [g]	105	10	26	141	130
Executive Director, Residential Services [g]	99	6	24	129	115

Prepared in accordance with Treasury Board Directives 12/98 as amended.

[a] Base salary includes regular base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 6 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 64,664	$ 141,016	$ -	$ -
Department of Seniors and Community Supports	80,251	-	-	-
	$ 144,915	$ 141,016	$ -	$ -
Expenses - Directly Incurred				
Service Alberta	$ -	$ -	$ 91	$ 109
Capital Health Authority	-	-	-	382
	$ -	$ -	$ 91	$ 491
Accounts payable	$ -	$ -	$ -	$ 58

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 1,855	$ 1,668
Department of Seniors and Community Supports	-	113	-	-
Service Alberta	-		507	190
Department of Justice and Attorney General	-	-	105	89
Treasury Board	-		17	-
	$ -	$ 113	$ 2,484	$ 1,947

PERSONS WITH DEVELOPMENTAL DISABILITIES EDMONTON REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 5

	2007						2006
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	Total Expenses
Community Living Supports	$ 92,061	$ 1,428	$ -	$ -	$ (4)	$ 93,485	$ 90,674
Employment Supports	6,658	-	-	-	-	6,658	6,479
Community Access Supports	14,962	-	-	-	-	14,962	14,841
Specialized Community Supports	4,534	-	-	-	-	4,534	1,461
Direct Operations	1,277	-	-	-	-	1,277	1,338
Supports to Delivery Systems	23,517	427	105	524	20	24,593	28,006
Board Governance	75	-	-	-	-	75	95
	$ 143,084	$ 1,855	$ 105	$ 524	$ 16	$ 145,584	$ 142,894

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

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March 31, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

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PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Northeast Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northeast Region Community Board as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 9, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 25,643	$ 9,894	$ 25,543
Transfer from Department of Seniors and Community Supports	-	16,095	-
Previous year's refund of expenditures	-	40	60
	25,643	26,029	25,603
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	13,211	12,902	11,774
Employment Supports	1,985	2,088	1,879
Community Access Supports	4,111	4,189	4,079
Specialized Community Supports	498	1,129	481
Supports to Delivery Systems	5,663	5,397	5,959
Board Governance	175	159	152
	25,643	25,864	24,324
Valuation adjustments (Schedule 1)	8	(28)	40
	25,651	25,836	24,364
Net operating results	$ (8)	$ 193	$ 1,239

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash	$ 5,070	$ 5,009
Accounts receivable (Note 3)	2	7
	$ 5,072	$ 5,016
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 1,433	$ 1,570
Net Assets		
Net assets at beginning of year	3,446	2,207
Net operating results	193	1,239
Net assets at end of year	3,639	3,446
	$ 5,072	$ 5,016

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating transactions		
Net operating results	$ 193	$ 1,239
Non-cash items included in net operating results		
Valuation adjustments	(28)	40
	165	1,279
Decrease (increase) in accounts receivable	5	(5)
(Decrease) increase in accounts payable and accrued liabilities before valuation adjustments	(109)	244
Cash provided by operating transactions	61	1,518
Cash, beginning of year	5,009	3,491
Cash, end of year	$ 5,070	$ 5,009

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northeast Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statues of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) **Basis of Financial Reporting** (continued)

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	$ 2	$ -	$ 2	$ 3
Accrued receivables	-	-	-	4
	$ 2	$ -	$ 2	$ 7

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2007	2006
Accrued grants to individuals	$ 1,029	$ 1,175
Employees' accrued vacation pay and manpower costs	231	232
Accrued supplies and services	173	163
	$ 1,433	$ 1,570

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulties in determining their fair market value.

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2007, the Board has the following contractual obligations:

	2007	2006
Long-term leases [a]	$ 17	$ 17

[a] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of the contractual obligations are as follows:

	2007	2006
2007	$ -	$ 14
2008	9	3
2009	6	-
2010	2	-
	$ 17	$ 17

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2008 similar to those provided in 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 7 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 7 individuals that has been included in the Statement of Operations is estimated to be $203 (2006 – 10 individuals totalling $245).

NOTE 8 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2006-07 budget. The prior year's financial statements revenue and expenses have been reduced by $ 50 to record this change.

NOTE 9 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget	Actual	Actual
Manpower	$ 1,855	$ 1,740	$ 1,618
Supplies and services	11,791	12,057	12,298
Grants	11,997	12,067	10,408
	25,643	25,864	24,324
Valuation adjustments	8	(28)	40
	$ 25,651	$ 25,836	$ 24,364

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 2

	2006-07		
	Budget	Adjustment [a]	Final Budget
Revenue			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 25,643	$ 346	$ 25,989
Expenses - Directly Incurred			
Community Living Supports	13,211	-	13,211
Employment Supports	1,985	-	1,985
Community Access Supports	4,111	-	4,111
Specialized Community Supports	498	346	844
Supports to Delivery Systems	5,663	-	5,663
Board Governance	175	-	175
	25,643	346	25,989
Valuation adjustments	8	-	8
Net operating results	$ (8)	$ -	$ (8)

[a] Budget adjustments were approved by the Deputy Minister on March 15, 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 3

	2007				2006
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 31	$ -	$ 31	$ 28
Board Members [e]	-	73	-	73	73
Chief Executive Officer [f]	117	15	29	161	147
Manager, Finance and Monitoring [g] [h]	79	23	18	120	111
Manager, Community Integration [g]	82	7	22	111	99

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[a] Base salary includes regular base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

[h] The position of Manager, Finance and Monitoring was occupied by two individuals during the fiscal year.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Transfer from Persons with Developmental Disabilities Provincial Board	$ 9,894	$ 25,543	$ -	$ -
Transfer from Department of Seniors and Community Supports	16,095	-	-	-
	$ 25,989	$ 25,543	$ -	$ -
Expenses - Directly Incurred				
Department of Children's Services	$ -	$ -	$ 34	$ 16
Department of Employment, Immigration and Industry	-	-	19	20
Advanced Education and Technology	-	-	25	79
Service Alberta	-	-	28	24
	$ -	$ -	$ 106	$ 139
Accounts payable	$ -	$ -	$ 2	$ 34

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHEAST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 148	$ 142
Department of Seniors and Community Supports	-	5	-	-
Service Alberta	-	-	107	42
Department of Justice and Attorney General	-	-	9	-
	$ -	$ 5	$ 264	$ 184

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHEAST REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 5

	2007						2006
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	Total Expenses
Community Living Supports	$ 12,902	$ -	$ -	$ -	$ -	$ 12,902	$ 11,774
Employment Supports	2,088	-	-	-	-	2,088	1,879
Community Access Supports	4,189	-	-	-	-	4,189	4,079
Specialized Community Supports	1,129	-	-	-	-	1,129	481
Supports to Delivery Systems	5,397	148	9	107	(28)	5,633	6,188
Board Governance	159	-	-	-	-	159	152
	$ 25,864	$ 148	$ 9	$ 107	$ (28)	$ 26,100	$ 24,553

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Financial Statements

March 31, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Financial Statements

March 31, 2007

Auditor's Report

Statement of Operations

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Statement of Cash Flows

Notes to the Financial Statements

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Schedule 3	Salary and Benefits Disclosure
Schedule 4	Related Party Transactions
Schedule 5	Allocated Costs

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities Northwest Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities Northwest Region Community Board as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 3, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 18,854	$ 7,730	$ 18,545
Transfer from Department of Seniors and Community Supports	-	10,757	-
Previous year's refund of expenditures	-	48	17
	18,854	18,535	18,562
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	9,734	9,466	9,433
Employment Supports	2,035	1,093	1,665
Community Access Supports	2,220	2,245	2,047
Specialized Community Supports	480	1,029	468
Supports to Delivery Systems	4,209	4,589	4,495
Board Governance	170	124	142
	18,848	18,546	18,250
Valuation adjustments (Schedule 1)	7	(20)	23
	18,855	18,526	18,273
Net operating results	$ (1)	$ 9	$ 289

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash	$ 1,432	$ 2,021
Accounts receivable (Note 3)	3	14
	$ 1,435	$ 2,035
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 725	$ 1,334
Net Assets		
Net assets at beginning of year	701	412
Net operating results	9	289
Net assets at end of year	710	701
	$ 1,435	$ 2,035

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating transactions		
Net operating results	$ 9	$ 289
Non-cash items included in net operating results		
Valuation adjustments	(20)	23
	(11)	312
Decrease (increase) in accounts receivable	11	(11)
(Decrease) increase in accounts payable and accrued liabilities before valuation adjustments	(589)	463
Cash (applied to) provided by operating transactions	(589)	764
Cash, beginning of year	2,021	1,257
Cash, end of year	$ 1,432	$ 2,021

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities Northwest Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) **Basis of Financial Reporting** (continued)

Incurred by Others
Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

Assets
Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

Tangible capital assets of the Board are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities
Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities
Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Funds and agencies	$ 2	$ -	$ 2	$ 12
GST	1	-	1	2
	$ 3	$ -	$ 3	$ 14

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2007	2006
Accrued grants to individuals	$ 544	$ 930
Employees' accrued vacation pay and manpower costs	176	149
Accrued supplies and services	13	255
Accounts payable general	(8)	-
	$ 725	$ 1,334

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2007, the Board has the following contractual obligations:

	2007	2006
Long-term leases [a]	$ 5	$ 10

[a] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2007	2006
2007	$ -	$ 5
2008	5	5
	$ 5	$ 10

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2008 similar to those provided in 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 7 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 2 individuals that has been included in the Statement of Operations is estimated to be $5 (2006 – 2 individuals totalling $2).

NOTE 8 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2006-07 budget. The prior year's financial statements revenue and expenses have been reduced by $ 58 to record this change.

NOTE 9 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget	Actual	Actual
Manpower	$ 1,450	$ 1,305	$ 1,246
Supplies and services	8,924	8,967	8,099
Grants	8,465	8,274	8,905
Amortization of tangible capital assets	9	-	-
	18,848	18,546	18,250
Valuation adjustments	7	(20)	23
	$ 18,855	$ 18,526	$ 18,273

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 2

	2006-07		
	Budget	Adjustment [a]	Final Budget
Revenue			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 18,854	$ (367)	$ 18,487
Expenses - Directly Incurred			
Community Living Supports	9,734	-	9,734
Employment Supports	2,035	-	2,035
Community Access Supports	2,220	-	2,220
Specialized Community Supports	480	(367)	113
Supports to Delivery Systems	4,209	-	4,209
Board Governance	170	-	170
	18,848	(367)	18,481
Valuation adjustments	7	-	7
Net operating results	$ (1)	$ -	$ (1)

[a] Budget adjustments were approved by the Deputy Minister on March 15, 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 3

	2007				2006
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 21	$ -	$ 21	$ 18
Board Members [e]	-	50	-	50	63
Chief Executive Officer [f]	114	15	27	156	154
Community Resource Manager [g]	84	8	19	111	105
Finance Manager [g]	68	43	20	131	82

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[a] Base salary includes regular base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 8 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Executives are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 7,730	$ 18,545	$ -	$ -
Department of Seniors and Community Supports	10,757	-	-	-
	$ 18,487	$ 18,545	$ -	$ -
Expenses - Directly Incurred				
Service Alberta	$ -	$ -	$ 50	$ 28
Advanced Education and Technology	-	-	5	3
Department of Children's Services	-	-	21	7
Persons with Developmental Disabilities Provincial Board	-	2	-	-
	$ -	$ 2	$ 76	$ 38
Accounts payable	$ -	$ 2	$ -	$ 22

PERSONS WITH DEVELOPMENTAL DISABILITIES NORTHWEST REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 118	$ 116
Department of Justice and Attorney General	-	-	9	1
Service Alberta	-	-	88	49
Department of Seniors and Community Supports	-	56	-	-
	$ -	$ 56	$ 215	$ 166

PERSONS WITH DEVELOPMENTAL DISABILITIES
NORTHWEST REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 5

	2007						2006
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	Total Expenses
Community Living Supports	$ 9,466	$ -	$ -	$ -	$ -	$ 9,466	$ 9,433
Employment Supports	1,093	-	-	-	-	1,093	1,665
Community Access Supports	2,245	-	-	-	-	2,245	2,047
Specialized Community Supports	1,029	-	-	-	-	1,029	468
Supports to Delivery Systems	4,589	118	9	88	(20)	4,784	4,740
Board Governance	124	-	-	-	-	124	142
	$ 18,546	$ 118	$ 9	$ 88	$ (20)	$ 18,741	$ 18,495

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Financial Statements

March 31, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Financial Statements

March 31, 2007

Auditor's Report

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Schedule 2	Budget
Schedule 3	Salary and Benefits Disclosure
Schedule 4	Related Party Transactions
Schedule 5	Allocated Costs

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Auditor's Report

AUDITOR GENERAL *Alberta*

To the Members of the Board of Directors of the Persons with Developmental Disabilities South Region Community Board and the Minister of Seniors and Community Supports

I have audited the statement of financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Persons with Developmental Disabilities South Region Community Board as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
April 26, 2007

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Operations

Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 2)	Actual	Actual
Revenues			
Transfers from Persons with Developmental Disabilities Provincial Board	$ 53,875	$ 25,275	$ 53,228
Transfer from Department of Seniors and Community Supports	-	30,225	-
Previous year's refund of expenditures	-	454	118
	53,875	55,954	53,346
Expenses - Directly Incurred (Note 2(b), Schedules 1 and 5)			
Programs			
Community Living Supports	28,566	26,744	27,626
Employment Supports	2,780	2,325	2,430
Community Access Supports	11,233	10,584	10,065
Specialized Community Supports	276	1,552	341
Supports to Delivery Systems	10,881	12,675	13,493
Board Governance	139	105	102
	53,875	53,985	54,057
Valuation adjustments (Schedule 1)	8	(36)	(1)
	53,883	53,949	54,056
Net operating results	$ (8)	$ 2,005	$ (710)

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Financial Position

As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash	$ 2,273	$ 1,152
Accounts receivable (Note 3)	4	4
	$ 2,277	$ 1,156
Liabilities		
Accounts payable and accrued liabilities (Note 4)	$ 1,127	$ 2,011
Net Assets		
Net assets (liabilities) at beginning of year	(855)	(145)
Net operating results	2,005	(710)
Net assets (liabilities) at end of year	1,150	(855)
	$ 2,277	$ 1,156

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Statement of Cash Flows

Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating transactions		
Net operating results	$ 2,005	$ (710)
Non-cash items included in net operating results		
Valuation adjustments	(36)	(1)
	1,969	(711)
Decrease in accounts receivable	-	18
Decrease in accounts payable and accrued liabilities before valuation adjustments	(848)	(156)
Cash provided by (applied to) operating transactions	1,121	(849)
Cash, beginning of year	1,152	2,001
Cash, end of year	$ 2,273	$ 1,152

The accompanying notes and schedules are part of these financial statements.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 1 AUTHORITY AND PURPOSE

The Persons with Developmental Disabilities South Region Community Board (the Board) is a corporation that was established on October 30, 1997 by way of a Ministerial Order. The Board operates under the authority of the *Persons with Developmental Disabilities Community Governance Act* and the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Board has the responsibility to help adults with developmental disabilities to live as independently as possible by providing advocacy and a variety of services within the region.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Board, which is part of the Ministry of Seniors and Community Supports (the Ministry), and for which the Minister of Seniors and Community Supports (the Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues
All revenues are reported on the accrual basis of accounting.

Internal Government Transfers
Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Board has primary responsibility and accountability for, as reflected in the Government's budget documents. Directly incurred expenses also include:

- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay;
- costs of salaries, wages and benefits related to employees assigned to the Board through an arrangement with the Department of Seniors and Community Supports. The cost of their salaries, wages and benefits is included in manpower expense; and
- pension costs which comprise the cost of employer contributions for current service of employees during the year.

Description of Program Expenses Reported on the Statement of Operations

Community Living Supports - expenses incurred to assist adults with developmental disabilities to live in a home of their choice.

Employment Supports - expenses incurred to assist adults with developmental disabilities in gaining and maintaining employment.

Community Access Supports - expenses incurred to assist adults with developmental disabilities to participate in community activities and personal development activities.

Specialized Community Supports - expenses incurred to provide other unique supports that are needed to assist adults with developmental disabilities in their environment or to enhance their access to the community.

Supports to Delivery Systems - expenses incurred to provide administrative and financial support for program delivery.

Board Governance - expenses incurred in support of Board related activities.

Incurred by Others

Services contributed by other entities in support of the Board operations are disclosed in Schedule 5.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (continued)

(b) **Basis of Financial Reporting** (continued)

Assets

Financial assets of the Board include cash and financial claims, such as receivables from other organizations.

The threshold for capitalizing new systems development is $100 and the threshold for all other tangible capital assets is $5.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Assets/Net Liabilities

Net assets/net liabilities represents the difference between the carrying value of assets held by the Board and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash, accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 3 ACCOUNTS RECEIVABLE

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
GST	$ 2	$ -	$ 2	$ 1
Chinook Health Region	2	-	2	3
	$ 4	$ -	$ 4	$ 4

Accounts receivable are unsecured and non-interest bearing.

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2007	2006
Accrued grants to individuals	$ 798	$ 910
Employees' accrued vacation pay and manpower costs	185	168
Accrued supplies and services	144	933
	$ 1,127	$ 2,011

NOTE 5 VOLUNTARY CONTRIBUTIONS

These financial statements do not include amounts relating to voluntary contributions received for materials and services because of the difficulty in determining their fair market value.

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 6 CONTRACTUAL OBLIGATIONS

As at March 31, 2007, the Board has the following contractual obligations:

	2007	2006
Long-term leases [a]	$ 17	$ 25

[a] The Board leases certain equipment under operating leases that expire on various dates.

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	2007	2006
2007	$ -	$ 8
2008	8	8
2009	8	8
2010	1	1
	$ 17	$ 25

The Board contracts on an ongoing basis with service operators to provide services to adults with developmental disabilities in the region. The Board has contracted for services in the year ending March 31, 2008 similar to those provided in 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Notes to the Financial Statements

Year ended March 31, 2007
(thousands of dollars)

NOTE 7 GRANDFATHERED CLIENTS

When the *Persons with Developmental Disabilities Community Governance Act* (the Act) was passed by the Alberta Legislature in 1997, the new legislation narrowed the service mandate from the previous disability supports program and established eligibility criteria.

Certain individuals and agencies were receiving services prior to the passing of the Act but they no longer met the new criteria for Persons with Developmental Disabilities (PDD).

In response to a recommendation from the *Building Better Bridges* Report, Government directed that PDD Boards continue providing services to these individuals and agencies until service responsibility is handed-off to a more appropriate provincial program. Accordingly, expenses related to these grandfathered individuals and agencies do not comply with the Act.

The total cost of these services for 10 individuals that has been included in the Statement of Operations is estimated to be $432 (2006 – 10 clients totalling $375).

NOTE 8 PRIOR YEAR RESTATEMENT

Certain costs were transferred to Service Alberta in the 2006-07 budget. The prior year's financial statements revenue and expenses have been reduced by $63 to record this change.

NOTE 9 COMPARATIVE FIGURES

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

NOTE 10 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were prepared by management and approved by the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Expenses - Directly Incurred Detailed by Object

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 1

	2007		2006
	Budget	Actual	Actual
Manpower	$ 1,589	$ 1,484	$ 1,412
Supplies and services	39,106	44,004	44,874
Grants	13,180	8,497	7,771
	53,875	53,985	54,057
Valuation adjustments	8	(36)	(1)
	$ 53,883	$ 53,949	$ 54,056

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Budget

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 2

	2006-07		
	Budget	Adjustment [a]	Final Budget
Revenue			
Transfer from Persons with Developmental Disabilities Provincial Board	$ 53,875	$ 1,625	$ 55,500
Expenses - Directly Incurred			
Community Living Supports	28,566	-	28,566
Employment Supports	2,780	-	2,780
Community Access Supports	11,233	-	11,233
Specialized Community Supports	276	1,125	1,401
Supports to Delivery Systems	10,881	500	11,381
Board Governance	139	-	139
	53,875	1,625	55,500
Valuation adjustments	8	-	8
Net operating results	$ (8)	$ -	$ (8)

[a] Budget adjustments were approved by the Provincial Board on May 11, 2006 and by the Deputy Minister on March 15, 2007.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Salary and Benefits Disclosure

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 3

	2007				2006
	Base Salary [a]	Other Cash Benefits [b]	Other Non-cash Benefits [c]	Total	Total
Chair of the Board [d]	$ -	$ 23	$ -	$ 23	$ 19
Board Members [e]	-	48	-	48	51
Chief Executive Officer [f]	139	25	6	170	149
Manager, Community Resources [g]	83	11	23	117	102
Manager, Finance [g]	71	3	20	94	87

Prepared in accordance with Treasury Board Directive 12/98 as amended.

[a] Base salary includes regular base pay.

[b] Other cash benefits include bonuses, vacation payouts, overtime, lump sum payments and honoraria.

[c] Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.

[d] These amounts represent honoraria payments made to the Chair of the Board.

[e] There are 7 board member positions. These amounts represent honoraria payments made to the board members during the year.

[f] These payments are made to the Chief Executive Officer under contract with the Department of Seniors and Community Supports. The Chief Executive Officer is assigned to the Board under an arrangement with the Department of Seniors and Community Supports.

[g] Managers are assigned to the Board from the Department of Seniors and Community Supports and are not employees of the Board.

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management and the Board.

The Board and the employees seconded to it from the Department of Seniors and Community Supports paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Board had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Persons with Developmental Disabilities Provincial Board	$ 25,275	$ 53,228	$ -	$ -
Department of Seniors and Community Supports	30,225		-	-
	$ 55,500	$ 53,228	$ -	$ -
Expenses - Directly Incurred				
Grants				
Health Authorities	$ -	$ -	$ 121	$ -
Department of Advanced Education and Technology	-	-	93	109
Other Services				
Service Alberta	-	-	103	30
Health Authorities	-	-	4,959	5,100
Department of Advanced Education and Technology	-	-	50	-
	$ -	$ -	$ 5,326	$ 5,239
Accounts payable	$ -	$ -	$ 180	$ 145
Accounts receivable	$ -	$ -	$ 2	$ 2

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Related Party Transactions

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 4 (continued)

The Board also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses - Incurred by others				
Department of Infrastructure and Transportation	$ -	$ -	$ 203	$ 167
Department of Justice and Attorney General	-	-	14	1
Department of Seniors and Community Supports	-	47	-	-
Service Alberta	-	-	200	54
	$ -	$ 47	$ 417	$ 222

PERSONS WITH DEVELOPMENTAL DISABILITIES SOUTH REGION COMMUNITY BOARD

Allocated Costs

Year ended March 31, 2007
(thousands of dollars)

SCHEDULE 5

	2007						2006
		Expenses - Incurred by Others			Valuation Adjustments		
Program	Expenses [a]	Accommodation Costs	Legal Services	Other Services	Provision for Vacation Pay	Total Expenses	Total Expenses
Community Living Supports	$ 26,744	$ 90	$ -	$ -	$ -	$ 26,834	$ 27,705
Employment Supports	2,325	-	-	-	-	2,325	2,430
Community Access Supports	10,584	-	-	-	-	10,584	10,066
Specialized Community Supports	1,552	-	-	-	-	1,552	341
Supports to Delivery Systems	12,675	113	14	200	(36)	12,966	13,681
Board Governance	105	-	-	-	-	105	102
	$ 53,985	$ 203	$ 14	$ 200	$ (36)	$ 54,366	$ 54,325

[a] Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Unaudited Information

MINISTRY OF SENIORS AND COMMUNITY SUPPORTS

Statement of Remissions, Compromises and Write-offs

Year ended March 31, 2007
(Unaudited)
(thousands of dollars)

The following statement has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all write-offs made or approved during the fiscal period.

Write-off's	
Accounts receivable	$ 111

ALPHABETICAL LIST OF ENTITIES' FINANCIAL STATEMENTS IN MINISTRY 2006-07 ANNUAL REPORTS

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Access to the Future Fund[1]	Advanced Education and Technology
Agriculture Financial Services Corporation	Agriculture and Food
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Cancer Prevention Legacy Fund[2]	Finance
Alberta Capital Finance Authority	Finance
Alberta Energy and Utilities Board	Energy
Alberta Foundation for the Arts	Tourism, Parks, Recreation and Culture
Alberta Gaming and Liquor Commission	Solicitor General and Public Security
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance
Alberta Heritage Savings Trust Fund	Finance
Alberta Heritage Scholarship Fund	Finance
Alberta Heritage Science and Engineering Research Endowment Fund	Finance
Alberta Historical Resources Foundation	Tourism, Parks, Recreation and Culture
Alberta Insurance Council	Finance
Alberta Local Authorities Pension Plan Corporation[3]	Finance
Alberta Pensions Administration Corporation	Finance
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Advanced Education and Technology
Alberta Risk Management Fund	Finance
Alberta School Foundation Fund	Education
Alberta Securities Commission	Finance
Alberta Social Housing Corporation	Municipal Affairs and Housing
Alberta Sport, Recreation, Parks and Wildlife Foundation	Tourism, Parks, Recreation and Culture
Alberta Treasury Branches	Finance
ATB Insurance Advisors Inc.[4]	Finance
ATB Investment Management Inc.	Finance
ATB Investment Services Inc.	Finance
ATB Services Inc.	Finance
Child and Family Services Authorities:	Children's Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	
Edmonton and Area Child and Family Services Authority	

[1] Established July 10, 2005.

[2] Proclaimed May 31, 2006.

[3] Incorporated December 16, 2005.

[4] Incorporated July 12, 2006.

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Metis Settlements Child and Family Services Authority	
C-FER Technologies (1999) Inc.	Advanced Education and Technology
Credit Union Deposit Guarantee Corporation	Finance
Colleges:	Advanced Education and Technology
Alberta College of Art and Design	
Bow Valley College	
Grande Prairie Regional College	
Grant MacEwan College	
Keyano College	
Lakeland College	
Lethbridge Community College	
Medicine Hat College	
Mount Royal College	
NorQuest College	
Northern Lakes College	
Olds College	
Portage College	
Red Deer College	
Department of Advanced Education and Technology	Advanced Education and Technology
Department of Agriculture and Food	Agriculture and Food
Department of Children's Services	Children's Services
Department of Education	Education
Department of Energy	Energy
Department of Finance	Finance
Department of Health and Wellness	Health and Wellness
Department of Municipal Affairs and Housing	Municipal Affairs and Housing
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General and Public Security	Solicitor General and Public Security
Department of Sustainable Resource Development	Sustainable Resource Development
Department of Tourism, Parks, Recreation and Culture	Tourism, Parks, Recreation and Culture
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance
Government House Foundation	Tourism, Parks, Recreation and Culture
Historic Resources Fund	Tourism, Parks, Recreation and Culture

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Human Rights, Citizenship and Multiculturalism Education Fund	Tourism, Parks, Recreation and Culture
iCORE Inc.	Advanced Education and Technology
Lottery Fund	Solicitor General and Public Security
Ministry of Advanced Education and Technology	Advanced Education and Technology
Ministry of Agriculture and Food	Agriculture and Food
Ministry of Children's Services	Children's Services
Ministry of Education	Education
Ministry of Employment, Immigration and Industry[5]	Employment, Immigration and Industry
Ministry of Energy	Energy
Ministry of Environment[5]	Environment
Ministry of Executive Council[5]	Executive Council
Ministry of Finance	Finance
Ministry of Health and Wellness	Health and Wellness
Ministry of Infrastructure and Transportation[5]	Infrastructure and Transportation
Ministry of International, Intergovernmental and Aboriginal Relations[5]	International, Intergovernmental and Aboriginal Relations
Ministry of Justice[5]	Justice
Ministry of Municipal Affairs and Housing	Municipal Affairs and Housing
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Service Alberta[5]	Service Alberta
Ministry of Solicitor General and Public Security	Solicitor General and Public Security
Ministry of Sustainable Resource Development	Sustainable Resource Development
Ministry of Tourism, Parks, Recreation and Culture	Tourism, Parks, Recreation and Culture
Ministry of the Treasury Board[5]	Treasury Board
N.A. Properties (1994) Ltd.	Finance
Natural Resources Conservation Board	Sustainable Resource Development
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	
South Region Community Board	
Persons with Developmental Disabilities Provincial Board[6]	Seniors and Community Supports
Provincial Judges and Masters in Chambers Reserve Fund	Finance
Regional Health Authorities and Provincial Health Boards:	Health and Wellness
Alberta Cancer Board	
Alberta Mental Health Board	
Aspen Regional Health Authority	

[5] Ministry includes only the departments so separate departmental financial statements are not necessary.

[6] Ceased operations June 30, 2006.

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Calgary Health Region	
Capital Health	
Chinook Regional Health Authority	
David Thompson Regional Health Authority	
East Central Health	
Health Quality Council of Alberta[7]	
Northern Lights Health Region	
Peace Country Health	
Palliser Health Region	
Safety Codes Council	Municipal Affairs and Housing
School Boards and Charter Schools:	Education
Almadina School Society	
Aspen View Regional Division No. 19	
Aurora School Ltd.	
Battle River Regional Division No. 31	
Black Gold Regional Division No. 18	
Boyle Street Education Centre	
Buffalo Trail Public Schools Regional Division No. 28	
Calgary Arts Academy Society	
Calgary Girls' School Society	
Calgary Roman Catholic Separate School District No. 1	
Calgary School District No. 19	
Calgary Science School Society	
Canadian Rockies Regional Division No. 12	
CAPE-Centre for Academic and Personal Excellence Institute	
Chinook's Edge School Division No. 73	
Christ the Redeemer Catholic Separate Regional Division No. 3	
Clearview School Division No. 71	
East Central Alberta Catholic Separate Schools Regional Division No. 16	
East Central Francophone Education Region No. 3	
Edmonton Catholic Separate School District No. 7	
Edmonton School District No. 7	
Elk Island Catholic Separate Regional Division No. 41	
Elk Island Public Schools Regional Division No. 14	
Evergreen Catholic Separate Regional Division No. 2	
FFCA Charter School Society	
Foothills School Division No. 38	

[7] Established July 1, 2006.

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
Fort McMurray Roman Catholic Separate School District No. 32	
Fort McMurray School District No. 2833	
Fort Vermilion School Division No. 52	
Golden Hills School Division No. 75	
Grande Prairie Public School District No. 2357	
Grande Prairie Roman Catholic Separate School District No. 28	
Grande Yellowhead Regional Division No. 35	
Grasslands Regional Division No. 6	
Greater North Central Francophone Education Region No. 2	
Greater Southern Public Francophone Education Region No. 4	
Greater Southern Separate Catholic Francophone Education Region No. 4	
Greater St. Albert Catholic Regional Division No. 29	
High Prairie School Division No. 48	
Holy Family Catholic Regional Division No. 37	
Holy Spirit Roman Catholic Separate Regional Division No. 4	
Horizon School Division No. 67	
Lakeland Roman Catholic Separate School District No. 150	
Lethbridge School District No. 51	
Living Waters Catholic Regional Division No. 42	
Livingstone Range School Division No. 68	
Medicine Hat Catholic Separate Regional Division No. 20	
Medicine Hat School District No. 76	
Moberly Hall School Society	
Mother Earth's Children's Charter School Society	
New Horizons Charter School Society	
Northern Gateway Regional Division No. 10	
Northern Lights School Division No. 69	
Northland School Division No. 61	
Northwest Francophone Education Region No. 1	
Palliser Regional Division No. 26	
Parkland School Division No. 70	
Peace River School Division No. 10	
Peace Wapiti School Division No. 76	
Pembina Hills Regional Division No. 7	
Prairie Land Regional Division No. 25	
Prairie Rose School Division No. 8	
Red Deer Catholic Regional Division No. 39	
Red Deer School District No. 104	
Rocky View School Division No. 41	
St. Albert Protestant Separate School District No. 6	

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	Ministry Annual Report
St. Paul Education Regional Division No. 1	
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	
Sturgeon School Division No. 24	
Suzuki Charter School Society	
Westmount Charter School Society	
Westwind School Division No. 74	
Wetaskiwin Regional Division No. 11	
Wild Rose School Division No. 66	
Wolf Creek School Division No. 72	
Supplementary Retirement Plan Reserve Fund	Finance
Technical Institutes and The Banff Centre:	Advanced Education and Technology
Northern Alberta Institute of Technology	
Southern Alberta Institute of Technology	
The Banff Centre for Continuing Education	
Universities:	Advanced Education and Technology
Athabasca University	
The University of Alberta	
The University of Calgary	
The University of Lethbridge	
Victims of Crime Fund	Solicitor General and Public Security
Wild Rose Foundation	Tourism, Parks, Recreation and Culture

ENTITIES NOT INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Fund or Agency	Ministry Annual Report
Alberta Foundation for Health Research	Advanced Education and Technology
Alberta Heritage Foundation for Medical Research	Advanced Education and Technology
Alberta Heritage Foundation for Science and Engineering Research	Advanced Education and Technology
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs and Housing
Local Authorities Pension Plan	Finance
Long-Term Disability Income Continuance Plan - Bargaining Unit	Service Alberta
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Service Alberta
Management Employees Pension Plan	Finance
Provincial Judges and Masters in Chambers Pension Plan	Finance
Provincial Judges and Masters in Chambers (Unregistered) Pension Plan	Finance
Public Service Management (Closed Membership) Pension Plan	Finance
Public Service Pension Plan	Finance
Special Areas Trust Account	Municipal Affairs and Housing
Special Forces Pension Plan	Finance
Supplementary Retirement Plan for Public Service Managers	Finance
Workers' Compensation Board	Employment, Immigration and Industry

GOVERNMENT ORGANIZATION CHANGES 2006-07

Ministry	Program/Entity Changes	Previous Location
Advanced Education and Technology	< Advanced Education	< Former Advanced Education
	< Innovation and Science	< Former Innovation and Science
Agriculture and Food	< Agriculture and Food	< Former Agriculture, Food and Rural Development
Employment, Immigration and Industry	< Human Resources and Employment (excluding PAO)	< Former Human Resources and Employment
	< International Qualifications Assessments	< Former Advanced Education
	< Standing Policy Committee (Cabinet Policy Committee)	< Former Advanced Education
	< Northern Development	< Former Aboriginal Affairs and Northern Development
	< Rural Development Fund (2006-07)	< Former Agriculture, Food and Rural Development
	< Economic Development (excluding international trade, film and tourism)	< Former Economic Development
Energy	< Bio-fuel technology	< Former Agriculture, Food and Rural Development
Infrastructure and Transportation	< Facility planning	< Former Restructuring and Government Efficiency
Environment	< Standing Policy Committee (Cabinet Policy Committee)	< Energy
International, Intergovernmental and Aboriginal Relations	< International and Intergovernmental Relations	< Former International and Intergovernmental Relations
	< Aboriginal Affairs	< Former Aboriginal Affairs and Northern Development
	< International trade	< Former Economic Development
Municipal Affairs and Housing	< Municipal Affairs	< Former Municipal Affairs
	< Community services and libraries	< Former Community Development
	< Affordable housing and Alberta Social Housing Corporation	< Seniors and Community Supports
Seniors and Community Supports	< Standing Policy Committee (Cabinet Policy Committee)	< Health and Wellness

GOVERNMENT ORGANIZATION CHANGES 2006-07

Ministry	Program/Entity Changes	Previous Location
Service Alberta	< Government Services	< Former Government Services
	< Restructuring and Government Efficiency (excluding facility planning)	< Former Restructuring and Government Efficiency
	< Personnel Administration Office (PAO)	< Former Human Resources and Employment
	< Air and vehicle services, and furniture	< Infrastructure and Transportation
Solicitor General and Public Security	< AGLC, Lottery Fund and gaming research	< Former Gaming
Tourism, Parks, Recreation and Culture	< Community Development (excluding community services and libraries)	< Former Community Development
	< Film and tourism	< Former Economic Development
	< Lottery Funding Programs	< Former Gaming
Treasury Board	< Controller (except Investment and Debt Accounting), business planning (expenditure management), and performance management	< Finance
	< Corporate Internal Audit	< Executive Council
	< P3 and capital plan	< Infrastructure and Transportation
	< Standing Policy Committee (Cabinet Policy Committee)	< Justice

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For more information about Alberta Seniors and Community Supports, or to obtain copies of this annual report please contact:

Alberta Seniors and Community Supports
Communications
3rd Floor, Standard Life Centre
10405 Jasper Avenue
Edmonton, AB T5J 4R7

Tel: (780) 415.9950
Fax: (780) 644.1227
Website: www.seniors.gov.ab.ca

ISSN 1719-2048
ISBN 978-0-7785-6926-8

FSC Mixed Sources
Product group from well-managed forests and other controlled sources
www.fsc.org Cert no. SW-COC-1383
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